



THE DIRECTOR

EXECUTIVE OFFICE OF THE PRESIDENT  
OFFICE OF MANAGEMENT AND BUDGET  
WASHINGTON, D.C. 20503

November 7, 1997

CIRCULAR NO. A-34  
Revised  
Transmittal Memorandum No. 14

TO THE HEADS OF EXECUTIVE DEPARTMENTS AND ESTABLISHMENTS

SUBJECT: Instructions on Budget Execution

OMB Circular No. A-34 provides instructions and guidance to agencies concerning apportionments and budget execution requirements. This revision is effective immediately and supersedes all previous versions. Significant changes are highlighted in the analysis of changes.

This circular has been revised in response to agency requests for clarification and additional guidance. For example, a new exhibit has been added to help agency staff crosswalk between the reports on budget execution (standard format 133) and the table presented in the Budget Appendix (the Program and Financing Schedule). And all credit information has been consolidated into an appendix, with additional examples and exhibits, that will be available in late November.

In addition, this revision eases agency reporting by replacing the full time equivalent (FTE) Usage Plan report for all agencies with a report required only if needed and on a case-by-case basis. It also requires quarterly, rather than annual, outlay reporting.

A handwritten signature in black ink, appearing to read "F. D. Raines".

Franklin D. Raines  
Director

Attachment

# **CIRCULAR NO. A-34**

## **INSTRUCTIONS ON BUDGET EXECUTION**



**EXECUTIVE OFFICE OF THE PRESIDENT**

**OFFICE OF MANAGEMENT AND BUDGET**

**NOVEMBER 1997**

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## OMB CIRCULAR NO. A-34

### ANALYSIS OF CHANGES

Revised November 1997

*Notes:*

*An electronic version of this circular is available on the internet from the OMB home page at:*

***“<http://www.whitehouse.gov/WH/EOP/omb>”***

*Vertical revision bars “I” are used in the margin to highlight new requirements and significant changes.*

Old Sec. No.	New Sec. No.	Change
11.5	11.5	Clarification on the timing of obligations for appropriated entitlements has been added.
12	Appendix C	This section has been incorporated into Appendix C.
21.1	21.1	A reference to OMB Circular A-127 has been added to provide further guidance on financial management systems.
—	Exhibit 22	A sample agency report to the President on Antideficiency Act violations is provided.
32.1	32.1	Clarification of the automatic apportionment of continuing resolutions has been added.
34.7	34.7	Guidance has been provided to address Federal employment data needs for agency apportionment requests.
35.1	35.1	Guidance has been provided to address amounts canceled under the Line Item Veto Act.
36	Appendix C	This section has been incorporated into Appendix C.
41.2	41.2	Separate budget execution reports for each Treasury account are required for consolidated apportionments.
43.1	43.1	Guidance has been provided to address amounts canceled under the Line Item Veto Act.
43.1	43.1	Lines 12 through 15 (the Relation of Obligations to Outlays) will be reported on each budget execution report.
43.4	43.4	A reference to Treasury guidance on the treatment of extended disbursement authority has been added to prevent premature cancellation of extended disbursement authority.
—	Exhibit 43E	A new exhibit showing the crosswalk between the S.F. 133 and the program and financing schedule has been added.
Exhibit 43D&E	Appendix C	Credit exhibits have been moved to Appendix C.
50	34.7	FTE Usage Plans may be required on a case-by-case basis rather than from all agencies.

Old Sec. No.	New Sec. No.	Change
—	Appendix C	Appendix C will be issued separately in November. It will consolidate all credit information in to a single location. Definitions and processes will be updated to reflect changes made to OMB Circular No. A-11, Preparation and Submission of Budget Estimates. Guidance will be updated to reflect amendments to the Federal Credit Reform Act. New narrative and exhibits will provide additional guidance for direct loans.

**TO: Budget Review and Concepts Division  
Office of Management and Budget  
Reference: Circular No. A-34  
Room 6236  
725 17th Street, N.W.  
Washington, DC 20503  
FAX (202) 395-5177**

*Please use this page to forward suggestions for improvements to the structure and presentation of information in OMB Circular No. A-34. You may attach additional sheets, if necessary. Comments relating to clarifications and corrections would be most useful. Other comments relating to policy matters should be forwarded directly to your OMB representative.*



## Purpose, Authority, and Responsibilities

### 10.1. Purpose and authority.

This Circular is issued pursuant to chapters 13 and 15 of 31 U.S.C., as recodified in 1982 (Public Law 97–258, 96 Stat. 877); Executive Order 11541 of July 1, 1970; and the Congressional Budget and Impoundment Control Act of 1974 (Public Law 93–344) as amended. It provides instructions on budget execution. For reference, Appendix A contains a crosswalk between the provisions of the Antideficiency Act, formerly section 3679 of the Revised Statutes, and the revised language of these provisions in 31 U.S.C., as enacted in 1982 without substantive change, but with subsequent amendments.

This Circular also provides instructions on monitoring Federal outlays, obtaining exemptions from the General Accounting Office (GAO) access to records (31 U.S.C. 716), reporting requirements for unvouchered expenditures (31 U.S.C. 3524), closing accounts (31 U.S.C. 1551–1557), and monitoring Federal employment (P.L. 103–226).

### 10.2. Application of instructions.

All appropriations, funds, and other authorizations are subject to the instructions contained in this Circular (see section 30.2 for exemptions from apportionment requirements).

### 10.3. Requirements and modifications.

In accordance with 31 U.S.C. 1513 agencies are required to submit information required for apportionment in the form, manner, and at the time specified by the Director of the Office of Management and Budget (OMB), as prescribed by this Circular. OMB may also substitute alternative requirements in lieu of those contained in this Circular.

Unless otherwise specified, the term “OMB” used in this Circular refers to the OMB Resources Management Office (RMO) representative with primary responsibility for reviewing the agency’s budget.

Advance approval by OMB is required for any modification to the requirements of this Circular requested by an agency.

### 10.4. Responsibilities of agencies.

Agencies are responsible for maintaining systems of accounting, of internal control, and of administra-

tive control to facilitate effective management of Federal programs and to avoid violations of 31 U.S.C. 1341, 1342, and 1517. In cases where violations of these statutes occur, agencies are responsible for preparing reports to the President and the Congress, in accordance with Part II, and for making necessary improvements in accounting and administrative control systems as required to prevent future violations.

Agencies are responsible for initiating requests for apportionments and reappportionments. In addition, agencies are responsible for preparing reports on budget execution.

### 10.5. Responsibilities of OMB.

Under Executive Order 11541 of July 1, 1970, responsibility for making apportionments was delegated to the Director of OMB. OMB may make apportionments or reappportionments on the basis of agency requests or on its own initiative.

The Director of OMB is also responsible for reviewing and approving agency systems of administrative control of funds to prevent violations of the Antideficiency Act.

The Director of OMB will prepare and submit the report on unvouchered expenditures to certain congressional committees and to the GAO before December 1 of each year, as required by law.

### 10.6. Assistance in preparation of schedules.

OMB is available to assist agencies in complying with the requirements of this Circular. Agencies should request such assistance from OMB.

### 10.7. Responsibilities for disclosure with respect to the budget.

OMB Circular No. A–11 provides guidance to agencies on responsibilities for disclosure of budget information. The guidance provided by Circular No. A–11 applies to the budget execution process as well. Agencies are reminded that Circular No. A–11:

- governs responsibilities with respect to supplemental appropriation requests; and
- includes requirements concerning clearance of reprogramming requests.

## Definitions, Concepts, and Terminology

### 11.1. Major phases during budget execution.

The budget execution cycle lasts a minimum of six years. This section provides the definitions, concepts, and terminology used during this cycle. During budget execution, the authority to spend money generally passes through the following major phases:

- the various **types of budgetary resources** are made available for use (see section 11.2 for the definitions, concepts and terminology used during this phase);
- budgetary resources may be reduced or proposed for reduction, for example, **proposed for rescission** or **deferred** (see section 11.3);
- the amounts are distributed by time, project, or activities via a process called **apportionment** by OMB (see section 11.4);
- the amounts apportioned are **obligated** by the agency (see section 11.5);
- limitations on the availability of budgetary resources change over time, for example amounts may **expire** and are subsequently **canceled** (see section 11.6);

Appropriations are **warranted** by Treasury and reported in Treasury **appropriation and fund accounts** and assigned **Treasury account identification codes** (see section 11.7). Special rules apply to **credit programs** (see section 11.8).

### 11.2. Budgetary resources.

Budgetary resources consist of budget authority, unobligated balances, transfers, spending authority from offsetting collections, and recoveries of prior year obligations, which is net of amounts temporarily or permanently not available.

- a. **Budget authority** (BA) is the authority provided by Federal law to incur financial obligations that will result in outlays or expenditures. Specific forms of gross budget authority are appropriations, borrowing authority, contract authority, and spending authority from offsetting collections. For the purposes of budget execution reports, the appropriations, borrowing authority, and contract authority are reported as BA; the spending authority from offsetting collections is reported separately.

1. **Appropriations** in appropriations acts and other provisions of law provide authority to incur new obligations. Note: the following types of appropriations do not provide new authority to incur obligations, so they are not counted as BA:
  - A. Appropriations to liquidate contract authority.
  - B. Appropriations applied to the reduction of outstanding debt.
  - C. Appropriations for refunds of receipts.
  - D. Appropriations to liquidate deficiencies.

For the purposes of the Antideficiency Act, the term “appropriation” means appropriations, funds, and authority to incur obligations by contract in advance of appropriations or any other authority making funds available for obligation or expenditure.

2. **Borrowing authority** is authority granted to a Federal entity to borrow (e.g., from Treasury or through the issuance of promissory notes or monetary credits), and to obligate and expend the borrowed funds.
3. **Contract authority** provides specific statutory authority to incur obligations in anticipation of either receipts or an appropriation of liquidating cash with which to pay the obligations.
4. **Reappropriation** occurs if a law extends the availability of unobligated budget authority that has expired or would otherwise expire. Reappropriation is counted as new budget authority in the year in which the authority becomes newly available.
- b. **Balances of budget authority** are budgetary resources that have not been outlayed (spent). More specifically, balances are called:

1. **Obligated balance** is the cumulative amount of obligations incurred (as determined under 31 U.S.C. 1501) for which outlays have not yet been made. It includes undelivered orders and amounts received but not yet earned, less
  - (a) collectible reimbursements receivable from other Federal Government accounts,
  - (b) collectible refunds receivable from other Federal Government accounts,
  - (c) unfilled orders on hand from within the Federal Government that constitute valid obligations of the ordering account and for which reimbursements will be credited to the account being reported, and
  - (d) unfilled orders from outside the Federal Government for which an advance payment has been received and credited to the account being reported.
  - A. *Accounts receivable* are amounts receivable by an account from another Federal Government account or the public (the latter only when a provision of law specifies that such orders may be used as budget authority) for goods furnished and services rendered.
  - B. *Unfilled customers' orders* are the amount of orders received from other accounts within the Federal Government for goods and services to be furnished on a reimbursable basis. In the case of transactions with public, report orders up to the amount collected (advances received) for which the account or fund has not yet performed the service or incurred its own obligations for the purpose.
  - C. *Undelivered orders* are the amount of goods and services ordered by an account from another Federal Government account or the public but not yet received, i.e., the amount of orders for goods and services outstanding for which the liability has not yet accrued. This amount includes any orders for goods or services for which delivery or performance has not yet occurred. For purposes of the Circular, small items of prepaid expense (e.g., subscriptions to periodicals) may be omitted from the reports on undelivered orders).
  - D. *Accounts payable* are the amounts owed by an account on the basis of invoices or other evidence of receipt of goods and services, i.e., the amount of goods and services received but not yet paid.
2. **Unobligated balance** is the amount remaining after deducting the cumulative obligations from the amount available for obligation.
3. **Unexpended balance** is the sum of the obligated and unobligated balances.  
Balances of budget authority brought forward on the first day of the following fiscal year are budgetary resources provided in previous years that have not been outlayed.
4. **Investments in U.S. securities.**—Balances may be authorized by law to be invested in securities to earn interest income. Normally, when cash leaves a Federal Government account, obligations and outlays are recorded when the security is purchased. When the security is redeemed or sold and the cash is received, spending authority from offsetting collections are recorded. This is true for securities issued by non-Federal entities and securities issued by Government-sponsored enterprises.  
However, this is not true for investments in *U.S. securities*, which consist of public debt securities and securities issued by Federal Government agencies. Because the cash does not leave the Treasury at all, for budget execution purposes, the portion of the balance used to purchase the U.S. securities continue to be shown as balances.
  - A. *Treatment of principal.*—When funds are invested in a U.S. security, the principal transaction is treated as an exchange of assets, as follows:
    - (1) No obligation or outlay is recorded.
    - (2) The levels of unobligated and obligated balances of budgetary resources do not change as a result of the principal transaction.
    - (3) Cash balances are reduced by the purchase price and holdings of U.S. securities are increased by the par (face or nominal) value of the security acquired.
    - (4) Amounts invested are reported, without distinction, as part of the balances reported on apportionment and reporting forms.
 When a U.S. security is sold or redeemed, the principal transaction is treated as follows:
    - (1) No obligation or outlay is recorded.

- (2) The levels of unobligated and obligated balances of budgetary resources do not change.
- (3) Holdings of U.S. securities are decreased by the par (face or nominal) value of the security acquired and cash balances shall be increased by the par value of the security.

**B. Treatment of discounts, premiums, and interest.**—Discounts, premiums, and interest determine the yield on the principal invested in U.S. securities. In general, these transactions are recorded as revenue or adjustments to revenue.

Interest, earned discounts, and premiums are recorded as increases and decreases, as appropriate, in the receipts of special and trust funds. These adjustments to receipts, in turn, affect the amount of receipts available for appropriation for those funds where the receipts are subject to annual appropriation, or the amount of budget authority becoming available in the year for those funds where the receipts are permanently appropriated. Only the budget authority is reported on the S.F. 133. Interest, earned discounts, and premiums are not directly recorded on the S.F. 133. (OMB Circular A-11 describes the recording of receipts for these transactions.)

For revolving funds, these transactions are recorded as increases or decreases in earned reimbursements on the S.F. 133. (The instructions for revolving funds apply to trust revolving funds.) The specific method of recording each type of transaction is described below.

Interest, earned discounts, and premiums will be combined and recorded on a net basis as interest on investments. Purchase discounts, which are not realized until a security matures or is sold, require the special treatment described below.

- (1) *Purchase discount.*—When a security is purchased for an amount less than the par value the difference is recorded as a negative adjustment to par value.

For revolving funds, when a security is purchased for an amount less than the par value, the amount of the unrealized discount will be netted against the par value of the investment and included on line 9 of the S.F. 133. See Exhibit 11A. When that security is redeemed or sold, the negative adjustment to unobligated balances will be removed and the discount realized will be reported on line 3.A.1 of the S.F. 133 “Spending authority from offsetting collection: Earned: Collected.” See Exhibit 11C.

For special and trust funds, when a security is purchased for an amount less than the par value, the net amount (i.e., minus the unrealized discount) will be shown as unobligated balances, end of year. When that security is redeemed or sold, the earned discounts will be recorded as a positive amount in the receipt account for interest in the year of the maturity or sale. If the realized discount is automatically appropriated, this will increase the amount of receipts that may be appropriated and recorded on line 1.A of the S.F. 133. See Exhibit 11B.

- (2) *Purchase premium.*—When a security is purchased for an amount greater than the par value, the difference is recorded as a negative adjustment to earnings.

For revolving funds, the amount greater than the par value will be recorded as a negative amount on line 3.A.1 of the S.F. 133 “Spending authority from offsetting collection: Earned: Collected”. See Exhibit 11D.

For special and trust funds a purchase premium is recorded as a negative amount in the fund’s interest receipt account at the time of purchase. This will decrease the amount of receipts that may be appropriated and recorded on line 1.A of the S.F. 133.

- (3) *Sales discount.*—When a security is sold for an amount less than the par value, the difference is recorded as a positive amount if it is a gain and a negative amount if it is a loss.

For revolving funds, a sales discount is recorded as a positive amount if the difference between the sales price and the purchase price is a gain and negative amount if it is a loss on line 3.A.1 of the S.F. 133, “Spending authority from offsetting collection: Earned: Collected.”

For special and trust funds, a sales discount is recorded as a positive amount if the difference between the sales price and the purchase price is a gain and negative amount if it is a loss in the fund's interest receipt account at the time of sale. This affects the amount of receipts that may be appropriated and recorded on line 1.A of the S.F. 133.

- (4) *Sales premium*.—When a security is sold for an amount greater than the par value, the difference is recorded as a positive amount if it is a gain and a negative amount if it is a loss.

For revolving funds, a sales premium is recorded as a positive amount if the difference between the sales price and the purchase price is a gain and negative amount if it is a loss on line 3.A.1 of the S.F. 133, "Spending authority from offsetting collections: Earned: Collected."

For special and trust funds, a sales premium is recorded as a positive amount if the difference between the sales price and the purchase price is a gain and negative amount if it is a loss in the fund's interest receipt account at the time of sale. This affects the amount of receipts that may be appropriated and recorded on line 1.A of the S.F. 133.

- (5) *Interest*.—The nominal or stated amount of interest received or anticipated during the year will be recorded as a positive amount.

For revolving funds, the interest will be recorded as a positive adjustment and the net effect will be reported on the S.F. 133 on line 3.A.1 "Spending authority from offsetting collections: Earned: Collected."

For special and trust funds, the interest will be recorded as a positive amount in the receipt subaccount for "Interest and earnings on investments" of the fund. This increases the amount that may be appropriated and reported. When they are appropriated, these amounts will be reported on the S.F. 133 on line 1.A.

- (6) *Accrued interest purchase*.—When the former owner is paid for the amount of interest that has accrued to the owner but will be received by the fund, the amount will be recorded as a negative adjustment to earnings.

For revolving funds, the interest paid will be recorded as a negative adjustment and the net effect will be reported on the S.F. 133 on line 3.A.1, "Spending authority from offsetting collections: Earned: Collected."

For special and trust funds, the interest paid will be recorded as a negative amount in the receipt subaccount for "Interest and earnings on investments" of the fund.

5. **Unapportioned balances of revolving funds**.—To preserve some of a revolving fund's capital so that it may continue to revolve, amounts are placed on line 10.D, "Unobligated unavailable balances: Other", of the S.F. 133 and line 11, "Unapportioned balance", of the S.F. 132. Restrictive withholdings will not be reported on these lines. Restrictive withholdings will be reported on lines 10.B or C of the S.F. 133, or on lines 9 or 10 of the S.F. 132, as appropriate.

- c. **Transfers between two Federal Government accounts** move budgetary resources from one account to another account. See Exhibit 11E for an overview of the types of transfers, the nature of the transfers, Treasury accounting treatment, and budget execution treatment. ***Transfers of any type are prohibited unless specifically authorized by law.*** This prohibition is found in 31 U.S.C. 1532. Amounts transferred are available for obligation only for the same period as the original appropriation, unless the language authorizing the transfer provides for a change. Transfers between two Federal Government accounts are of two general types: nonexpenditure and expenditure transfers.

1. **Nonexpenditure transfers** are transfers of authority in the form of increases and decreases of either new BA or balances. If the amounts are new BA, the amounts withdrawn and credited are reflected on line 1.D of the S.F. 132 and 133. If the amounts are balances brought forward from prior years, the amounts withdrawn and credited are reflected on line 2.B of the S.F. 132 and 133. No obligations, outlays, or expenditures are recorded in the transferring account and no spending authority from offsetting collections are recorded in the receiving account. Nonexpenditure transfers may be made directly between two existing accounts or using allocation accounts.

- A. *Direct transfers of obligational authority* normally benefit the receiving account. The transactions included in this category are:
- (1) *Reorganization transfers*.—These are transfers resulting from reorganizations in which activities and the related funds are transferred to different departments, agencies, bureaus, or accounts.
  - (2) *Changes in appropriation patterns*.—These are transfers that result from consolidations or mergers of appropriations and funds.
  - (3) *Redistribution of appropriations and balances*.—These include the administrative exercise of general statutory authority, for example, authority provided to the head of an agency to transfer funds for a specific purpose such as fighting forest fires, to finance additional funding requirements such as pay, or within a fixed percentage or sum specified by law.
- B. *Allocation accounts normally benefit the parent account*.—The establishment, availability, apportionment, and reporting are as follows:
- (1) *Establishment*.—The authority to obligate and spend funds made available to one agency may be delegated to another agency in law. Such funds shall be placed in a subsidiary allocation account (also known as a transfer appropriation account) within the original account. Allocation accounts carry the same symbol and title as the parent account with a 2-digit prefix for the organizational code of the receiving agency.
  - (2) *Availability*.—Amounts in allocation accounts are available for obligation only for the same period as the parent account from which the amounts have been transferred.
  - (3) *Apportionment*.—The agency responsible for administering the parent appropriation will submit a consolidated S.F. 132 covering both the parent account and all allocations therefrom. (Usually, receiving agencies will not prepare an S.F. 132 for transfer appropriation accounts unless required by OMB.) The approved apportionments for the parent account will be on a consolidated basis. So that the obligations incurred for the program as a whole can be kept within the approved apportionments, the agency administering the parent account will indicate to the receiving agency what portion of the consolidated apportionment is transferred. This applies to the amount transferred to the allocation account. In addition, the agency administering the parent account may suballot the amount, by time periods (akin to category A apportionments) or by activities or projects (akin to category B apportionments) to the receiving agency. Receiving agencies will be responsible for keeping obligations within the portion of the apportionment so specified, e.g., the amount transferred to the allocation account or the suballotment, as appropriate.
  - (4) *Reports on budget execution*.—Receiving agencies will submit to the parent agency the information required for reports on budget execution not later than 15 calendar days following the close of the reporting period. The information will be submitted in the form and manner required by the parent agency. Unless specifically requested by OMB, no separate submission to OMB is needed for the allocation accounts. The agency administering the parent account will submit to OMB a consolidated S.F. 133 (plus any required subsidiary reports) covering both the parent account and the related transfer appropriation accounts.
2. **Expenditure transfers** are payments or repayments between two Federal Government accounts. The paying account will record obligations and outlays and the receiving account will record spending authority from offsetting collections. The transactions included in this category may include:
- A. Orders for goods, services or equipment placed with other agencies, where the payment is made after delivery takes place or where advance payment is made for services to be provided by the performing agency.
  - B. Payments between accounts to carry out the purposes of the transferring account, even though there are no specific orders involved; for example, where the law specifies that a particular amount will be paid from one appropriation or fund account to another in order to carry out the general purposes of the first appropriation or fund account.

C. Payments between fund groups (for example, a payment from a general or special fund in the Federal fund group to a trust fund and vice versa). In these cases, the transactions will be treated in the transferring account in the same manner as transactions with the public, i.e., an obligation will be reported in the transferring account when an order is placed. Then, when an appropriation or fund account accepts an order from another account, it will record the amount as an unfilled customer's order until the amount is earned, at which time it is recorded as an earned reimbursement. An outlay will be reported by the transferring account when payment is made. The change in unfilled customers' orders from the beginning of the fiscal year is recorded on line 3.B of the S.F. 132 and S.F. 133.

Expenditure transfers are a type of spending authority from offsetting collections described below.

d. **Spending authority from offsetting collections** are payments and repayments authorized by law to be credited to an appropriation or fund account. Payments and repayments consist of reimbursements, advances, refunds, and other income.

1. **Reimbursements for providing goods and services to others** are required to be deposited to the credit of miscellaneous receipts by 31 U.S.C. 3302(b), unless they are specifically authorized by law to be credited to the expenditure account. The following are the major exceptions:

A. *Reimbursable work between Federal appropriations under the Economy Act.*—The Economy Act (31 U.S.C. 1535) authorizes the head of an agency or major organizational unit within an agency to place an order with a major organizational unit within the same agency or another agency for goods or services. Transactions authorized by the Economy Act are limited by the statutory requirement that the amount obligated by the ordering appropriation is required to be deobligated to the extent that the agency or unit filling the order has not incurred obligations, before the end of the period of availability of the ordering appropriation.

Advance payments and repayments in the form of reimbursements from other Federal Government appropriations are available for obligation when the ordering appropriation records a valid obligation to cover the order.

*Annual and multi-year appropriations accounts performing reimbursable work.*—When an order is anticipated but not yet received, whether or not an advance has been received, put the estimated amount on line 3.C.2, "Anticipated for rest of year: Without advance". Do not put any amount on line 3.C.1 because any cash advances received without orders are to be credited to a deposit fund, unless an exception has been specifically approved by OMB.

If the balance order is received, move the amount of the order from line 3.C to line 3.B.2, "Change in unfilled customer orders: Without advance" from Federal sources. If the order is accompanied by an advance payment, move the advance payment (up to the amount of the order) to line 3.B.1, "Change in unfilled customers' orders: Advance received".

When the order is filled, move the amounts earned and collected to line 3.A.1, "Earned: Collected". Move the amounts earned but not collected to line 3.A.2, "Earned: Receivable from Federal sources".

If the repayment for a filled order is received after the period of obligational authority of the performing annual or multi-year appropriation has expired, the repayment shall be credited to the expired appropriation, unless other procedures are expressly prescribed by statute.

If the period of disbursing authority of the performing annual or multi-year appropriations is canceled before the repayment is received, the amounts are required to be sent to miscellaneous receipts in the Treasury.

*For annual and multi-year appropriations ordering reimbursable work.*—The period of time during which the ordering appropriation is available for obligation is fixed.

If the period of obligational authority of the performing annual or multi-year appropriation expires before the order is filled and the performing agency has not recorded a valid obligation against the order, the ordering agency should de-obligate funds for the order and record the corresponding adjustments. Use line 4.A, “Recoveries of prior year obligations, actual”, for obligations incurred in prior fiscal years. Net the amount against the appropriate line 8, “Obligations incurred”, for obligations incurred in the current fiscal year. If a cash advance accompanied the order, then use line 3.A.1 when the refund is collected..

If the period of disbursement of the ordering appropriation is canceled before the reimbursement is made to the appropriation that performed the work, the repayment can only be paid from an unexpired appropriation that is available for the same purpose as the closed account.

B. *Revolving funds*.—Statutes establishing revolving funds normally authorize repayments to be credited to the revolving fund that performs the work. Revolving funds operate on a reimbursable basis when working capital (undisbursed cash) is available. Otherwise, advance payments must accompany orders. Revolving funds may not disburse into a negative cash position in anticipation of Federal or non-Federal reimbursements.

C. *Payments from the public*.—Normally, obligations may be incurred against “orders” from the public provided that the order is accompanied by an advance, unless otherwise permitted by law and, in a particular case, by longstanding, generally accepted practice.

2. **Advances** are amounts of money prepaid to a Federal Government account for the later receipt of goods, services, or other assets, or as matching funds. When an advance is required, the budgetary resources provided by the order is denominated by the cash advance accompanying the order. The advance, per se, is not available for obligation. If both the order and the advance were to be available for obligation, budgetary resources would be double-counted.

Advances that are not accompanied by an order will be placed in a deposit fund until the order is received.

3. **Refunds** are the repayments of *excess* payments. The amounts are directly related to previous obligations incurred and outlays made against the appropriation. Refunds are to be deposited to the credit of the appropriation or fund account charged with the original obligation and treated in the following manner.

A. Refunds collected by *unexpired* annual and multi-year appropriations and *uncanceled* no-year appropriations.

Refunds received in the same fiscal year in which the obligations are incurred are netted against obligations incurred (line 8) without further identification because these amounts have already been apportioned to the current year.

Refunds of prior year obligations are shown on line 3.A.1 when collected. These amounts must be reapportioned before being reobligated.

Refunds receivable are not budgetary resources available for obligation until the refund is collected.

B. Refunds collected by *expired* annual and multi-year appropriations are available for upward adjustments of valid obligations incurred during the unexpired period but not recorded.

C. Refunds to *canceled* annual, multi-year, or no-year appropriations are required to be deposited in miscellaneous receipts in the Treasury.

- e. **Recoveries of prior year obligations** are cancellations or downward adjustments of obligations incurred in prior fiscal years that were *not outlayed*, i.e. not refunds. For no-year and unexpired multi-year accounts, apportioned recoveries of prior year obligations are available for new obligations. For expired accounts, recoveries of prior year obligations are available for upward adjustments of valid obligations incurred during the unexpired period but not recorded.



### 11.3. Reductions of budgetary resources.

The following terms are used to describe amounts not available for obligation on apportionments and budget execution reports:

- a. **Temporarily not available pursuant to public law.**—Include any amounts temporarily not available for obligation pursuant to a specific provision in law. Do not include amounts not available pursuant to the Antideficiency Act (31 U.S.C. 1512) or the Impoundment Control Act
- b. **Permanently not available.**—Include any amounts permanently not available for obligation pursuant to a specific provision in law. Do not include amounts not available pursuant to the Antideficiency Act (31 U.S.C. 1512) or the Impoundment Control Act [2 U.S.C. 684(b)].
- c. **Impoundment.**—Any executive action or inaction that withholds, delays, or precludes the obligation or expenditure of budget authority.
  1. **Deferral.**—Any executive action or inaction that temporarily withholds, delays, or effectively precludes the obligation or expenditure of budgetary resources. Deferrals are generally effected through the apportionment process. “Agency deferrals” are those initiated and effected by the agency itself, and not reflected in the apportionments. See section 38.2 for instructions on reports to Congress.
  2. **Rescission.**—Enacted legislation *canceling* budget authority previously provided by law, prior to the time when the authority would otherwise expire. See section 38.1 for detailed instructions on rescission proposals by the President.
- d. **Reserves.**—Reserves are portions of budgetary resources set aside by OMB, under the Antideficiency Act and the Impoundment Control Act, (a) to provide for contingencies, (b) to effect savings made possible by or through changes in requirements or greater efficiency of operations, or (c) as specifically provided by law.
  1. Reserves to provide for contingencies will be shown as “deferred” (on line 10 of the S.F. 132 and line 10.B of the S.F. 133).
  2. Reserves to effect savings will be shown as “withheld pending rescission” (on line 9 of the S.F. 132 and line 10.C of the S.F. 133).
  3. Reserves that are temporarily not available pursuant to a specific provision of law other than the Antideficiency or Impoundment Control Acts will be shown as “Temporarily not available pursuant to public law” (on line 5 of the S.F. 132 and 133).
  4. Reserves that are permanently not available pursuant to a specific provision of law other than the Antideficiency or Impoundment Control Acts will be shown as “Permanently not available” (on line 6 of the S.F. 132 and 133).

### 11.4. Administrative division of funds.

Any division or subdivision of an appropriation or fund by an official having administrative control over such appropriation or fund. Specifically:

- a. **Apportionment.**—An apportionment is a distribution made by OMB of amounts available for obligation in an appropriation or fund account into amounts available for specified time periods, programs, activities, projects, objects, or combinations thereof. The apportioned amount limits the obligations that may be incurred.
- b. **Reapportionment.**—A reapportionment is a revision approved by OMB of a previous apportionment for an appropriation or fund account.
- c. **Agency limitation.**—For fund control purposes, an agency limitation is any administrative division or subdivision of funds made by agency officials that restricts the use of Federal Government funds.
  1. **Allotment.**—An allotment is authority delegated by the head or other authorized employee of an agency to agency employees to incur obligations within a specified amount, pursuant to OMB apportionment or reapportionment action or other statutory authority making funds available for obligation.
  2. **Allocation.**—This term is used in two different ways:

- A. It is used restrictively to mean the amount of obligational authority transferred from one agency, bureau, or account that is set aside in a transfer appropriation account (also known as an allocation account) to carry out the purposes of the parent appropriation or fund.
- B. It is used broadly to include any subdivision below the suballotment level, such as subdivisions made by the agency financial plans or program operating plans, or other agency restrictions.

### 11.5. Obligations.

Obligations incurred include amounts of orders placed, contracts awarded, services received, and similar transactions that will require payments during the same or a future period. The legal requirement for recording obligations is 31 U.S.C. 1501. Certifications and records shall be kept in an agency in a form that makes audits and reconciliations easy (31 U.S.C. 1108).

For appropriated entitlements during the budget execution phase, the general rule is that the Federal Government is not obligated to pay until an appropriation is enacted. No obligation should be recorded until the appropriation is enacted.

The principles that are used in determining which fiscal year's appropriation is to be charged at the end of the fiscal year will also be used for determination of the obligations for any period within the fiscal year, unless otherwise specified.

The application of the concept of obligations to various types of transactions is outlined, as follows:

- a. **Personal services and benefits.**—As a general rule, include amounts earned, for example:
  - Amounts earned by employees and others during the reporting period.
  - Charges based on salaries and wages (such as living and quarters allowances, equalization allowances under 5 U.S.C. 3373, and the employer's share of contributions to the retirement fund, premiums for insurance, such as health and life insurance, and FICA taxes) are obligations at the time the salaries and wages are earned.
  - Severance pay will be reported as an obligation of the pay period covered, on a pay period by pay period basis, as it is earned.
  - Personnel benefits in the form of authorized reimbursable expenses estimated to be paid to employees for real estate, temporary subsistence, and other expenses incident to dislocation at the request of the Federal Government will be reported as an obligation at the time individual travel orders are approved. The reason is that the costs are a bona fide need of the agency at the time the travel order is approved and the Federal Government has a statutory duty to reimburse the employee. See section 11.5.b for parallel treatment of travel and transportation expenses incident to dislocation at the request of the Federal Government.
  - Other allowances (such as uniform allowances and incentive awards) will be reported as an obligation when they become payable to the employee.
  - Annual leave is not generally funded and will not be reported as an obligation until it becomes due and payable as terminal leave or taken in lieu of a lump sum payment. However, some revolving funds are required to recover the cost of annual leave through fees. Therefore, when transfers are made between such revolving funds, budgetary resources in the amount of any funded annual leave must be transferred along with the people. Transfers of people from revolving funds to non-revolving funds must also be accompanied by transfers of budgetary resources in the amount of any funded annual leave but the resources must be credited to miscellaneous receipts.
  - For unemployment compensation payments to the Department of Labor for former Federal employees, obligations should be reported when the agency receives the bills rendered by Labor.
- b. **Travel and transportation.**—As a general rule, include amounts for travel and transportation that are needed during the reporting period and (a) for which a valid contract for services has been made, or (b) for which travel and transportation expenses have been incurred. A valid contract for services is a binding agreement for specific services. Transportation requisitions, Government bills of lading and shipping orders are not binding agreements for specific goods or services.

Travel and transportation expenses incident to dislocation at the request of the Federal Government will be reported as an obligation on the basis of individual travel orders. The same reasons, specified in section 11.5(a) for the treatment of personal benefits incident to dislocation at the request of the Federal Government, apply.

- c. ***Rent, communications, and utilities.***—Include amounts for services received or amounts owed for the use of property during the reporting period. In those cases where bills are rendered for a period beginning in one month and ending in the following month, the services received subsequent to the latest billing date need not be included. However, if the accrued liability for communication and utility services performed for the portion of the month between the end of the billing period and the end of the month is material, provision should be made for recording it as an obligation. In the case of postage, include the cost of stamps purchased and the amount owed for metered or penalty mail dispatched during the reporting period. (Note: Penalty mail is Government mail that specifies that there will be a fine or penalty if used for personal purposes.)

Generally, for contracts involving recurring services (such as rent), the contract will cover only the period funded and obligations will be recorded for the full amount of the contract for these services. For example, the annual amount will be recorded as an obligation for a contract funded by an annual account and the full amount for a two-year contract when funded by a two-year appropriation. (NOTE: It is a violation of the Antideficiency Act (31 U.S.C. 1341(a)) to involve the Federal Government in a contract or obligation for payment of money before an appropriation is made, unless authorized by law.)

In the case of GSA rental space, include payments owed (both earned and advanced) on the basis of bills rendered by GSA pursuant to regulation.

For contracts with renewal options, include the amount required to cover the basic period and any penalty charges for failure to exercise options.

- d. ***Printing and reproduction, other contractual services, supplies and materials, and equipment.***—Include orders placed and contracts awarded. Documentary evidence of binding agreements, orders, or other legal liabilities is required before an amount may be recorded and reported as an obligation (31 U.S.C. 1501).

In reporting orders for supplies and services, agencies should bear in mind that the long standing rule for lawfully obligating a fiscal year appropriation is that the supplies or services ordered are intended to meet a bona fide need of the fiscal year in which the need arises or to replace stock used in that fiscal year. This rule has been modified. The head of an executive agency may enter into a contract for severable services for a period that begins in one fiscal year and ends in the next fiscal year if (without regard to any option to extend the period of the contract) the contract period does not exceed one year. Severable services are services that are performed on a regular basis over a period of time, such as housekeeping and guard services.

Administrative commitments in the form of requisitions within an agency, invitations for bids, or any other action short of a binding contract, order, or other similar agreement (such as amounts identified for contemplated procurement), will not be included in the amounts reported as obligations.

With regard to specific types of contracts and orders, the following procedures will be observed:

*Cost-plus-fee and other types of contracts without a fixed price.*—Include obligations on the basis of the total estimated costs of contracts (including the total fixed fee, if any). This figure will be reported for the month during which the contract is let, and subsequent adjustments upward or downward in the estimated cost (or the fixed fee, if any) will be reflected in subsequent reports. If a maximum price is stated, the maximum amount will be reported at the time the contract is let.

*Fixed price contracts with escalation, price redeterminations, and incentive provisions.*—Report the fixed price stated in the contract or the target or billing price in the case of a contract with an incentive clause.

*Continuing contracts subject to the availability of appropriations.*—Report as an obligation the Federal Government's total estimated legal liability, for example, the amount that the contractor has been notified is available for payment under the particular contract and any potential Federal Government cancellation and/or termination costs. The reported amount should be modified based on any subsequent agreements.

*Letters of intent and letter contracts.*—Where such letters constitute binding agreements under which the contractor is authorized to proceed, obligations will cover the maximum liability indicated in the letters. If the letters merely indicate an intention on the part of the Federal Government to enter into a contractual relationship at a later date, then the amounts will not be treated as obligations. The maximum liability under a letter of intent or a letter contract shall be the amount necessary to cover expenses that the contractor is authorized to incur prior to the execution of a definitive contract.

*Contracts for variable quantities.*—Where a contract mentions several quantities as alternatives, report only the amount for the quantity specified for delivery, exclusive of permitted variations. In the case of contracts that provide for delivery only when and if requested by the Federal Government, where the Government assumes no specific obligation, only orders for delivery will be reported.

*Purchase orders.*—Include orders, under which the Federal Government assumes a specific obligation for material or services not reflected in the items described above.

*Orders required by law to be placed with another Federal Government agency.*—When an agency is required by law or regulation to place certain orders with another Federal Government agency, such orders are recorded as obligations of the ordering agency at the time the order is issued. This includes orders placed with the General Services Administration by agencies with limited exemption from procurement under the Federal Property and Administrative Services Act of 1949, as amended.

*Orders involving deliveries of stock from other appropriations or funds.*—The inclusion of an amount as an obligation where an order is placed for deliveries of stock from other appropriations or funds (other than those covered by paragraph (7) above) depends largely upon the capacity in which the supplying activity functions with respect to the particular transaction: (a) where an order involves common-use standard stock items that the supplying activity has on hand or on order for prompt delivery at published prices, the obligation is incurred at the time the order is placed by the requisitioning activity; (b) where an order involves stock items (other than those covered by (a) above), the obligation is incurred by the requisitioning activity at the time of issuance of a formal notification from the supplying activity that such items are on hand or on order and will be released for prompt delivery; and (c) where the order involves execution of a specific contract, the obligation is incurred by the requisitioning activity at the time the contract is entered into by the supplying activity. Agencies may elect to record the obligations for such orders at the time the order is placed with the supplying activity. In such cases, however, adjustments must be made at the end of the year to conform with the application prescribed herein.

*Other intragovernmental orders.*—Include orders placed and accepted under the project order law (41 U.S.C. 23), pursuant to the Economy Act (31 U.S.C. 1535), and similar legislation.

It should be noted that amounts obligated pursuant to orders under the Economy Act are available for obligation by the receiving agency only for the same period as the ordering account.

In addition, the Antideficiency Act prohibits overexpenditure of funds as well as overobligation. This means that obligations may be incurred against intragovernmental receivables but an agency may not disburse into a negative position. Such obligations are tolerated only where the agency's cash control system will prevent over-disbursement. Furthermore, it is the preferred practice for the ordering agency, whenever practicable, to advance cash to the performing agency at or before the time of ordering goods or services. This is extremely important in those cases where the performing agency does not have sufficient working capital to pay bills in anticipation of reimbursement.

- e. ***Lands and structures.***—Include contracts entered into in procuring land and interest in land, buildings and other structures, additions to buildings, nonstructural improvements, and fixed equipment. In the case of condemnation proceedings, include an estimated amount for the price of the land at the time the Attorney General is requested to start proceedings, adjusted to the amount of the payment to be held in escrow where there is a declaration of taking.

For lease-purchases and capital leases covered by the score keeping rules developed under the Budget Enforcement Act, obligations will be reported, as follows. When the Federal Government enters into the contract, obligations will be recorded in the amount of the present value of the lease payments discounted using the Treasury interest rate used in calculating the budget authority provided for the purchase. During the lease period, report obligations equal to the imputed interest costs (i.e., the financing costs Treasury would have incurred if it had issued the debt to acquire the asset).

f. ***Grants and taxes payable to State and local governments.***—Unless otherwise required by law, the amount of obligations to be included for Federal grant-in-aid programs, and taxes payable to States and political subdivisions will be determined as follows:

1. For grants that involve no administrative determination and are automatically fixed by a statutory formula or specified by law, the obligation will be:
  - A. the amount determined by the application of the formula or the amount appropriated, whichever is smaller; and
  - B. reported at the time the amount so determined becomes available to the grantee.
2. For grants based upon approved financial programs, obligations to be reported will cover only the period of time for which the financial requirements have been established and approved, and for which it has been administratively determined that funds will be paid to grantees. For example, if requirements have been established and approved for one month, and it has been determined that payment will be made on the basis of such approval, obligations will be based on the requirements for that month.
3. For grants based upon approved construction and related projects, the Federal share of the project will be considered to be obligated at the time the project is approved by the appropriate Federal authority.
4. For any other grants involving administrative determination, obligations will cover the amount approved for payment at the time the determination is made.
5. Payments in lieu of taxes will be reported as obligations at the time the taxes would be due.
6. Taxes and assessments based on property valuation will be reported as an obligation at the time payment is due, unless further action by the Congress is necessary to authorize payment. For revolving funds and other cases specifically authorized by law, taxes will be recorded as they accrue.

Obligations for grants administered through the letter-of-credit financing mechanism will be determined on the same basis as outlined above. Since drawdowns on letters of credit are not ordinarily coincident with the incurring of obligations, it is imperative that obligations be duly recorded prior to such drawdowns.

Under either the automatic grants or those based on administrative determinations, the fact that recipient agencies are required to match Federal contributions does not affect the Federal Government's obligation. However, in any case where an agency determines that future payments on an approved program should be modified or discontinued, the obligation previously reported will be adjusted accordingly.

g. ***Other grants, subsidies, and contributions.***—The amount of obligations for grants, subsidies, and contributions other than those referred to above, will be determined as follows:

1. Amounts based upon contracts or agreements will be recorded at the time the contract or agreement is entered into. For direct loan programs covered by the Federal Credit Reform Act of 1990, the subsidy cost will be obligated in the credit program account when the direct loan obligation is incurred in the credit financing account. For guaranteed loan programs, the subsidy cost will be obligated in the credit program account when the loan guarantee commitment is made.
  2. Amounts to be paid in accordance with treaties will be recorded at the beginning of the period for which the money is appropriated.
  3. All other grants, subsidies, and contributions will be recorded at the time the payment is made.
- h. ***Pensions, annuities, insurance claims, refunds, awards, and indemnities.***—Include amounts determined administratively or judicially to be due and payable when no further action is required by law to authorize payment.

- i. **Interest and dividends.**—Include the amount of interest owed or dividends declared during the reporting period.
- j. **Investments.**—For securities issued by non-Federal entities and securities issued by Government-sponsored enterprises, include obligations and outlays when cash leaves the Federal Government, i.e., when the security is purchased. For U.S. Government securities, see section 11.2.b.4 for treatment because cash does not leave the Federal Government.
- k. **Guarantees.**—Include the amount of each valid claim at the time the claim is determined to be payable.

## 11.6. Availability of budgetary resources—the three dimensions.

The availability of budgetary resources for obligation and expenditure are limited by purpose, amount, and time.

- a. **Purpose.**—Funds may be obligated and expended only for the purposes authorized in appropriations acts or other laws.
- b. **Amount.**—Obligations and expenditures may not exceed the amounts established in law.
  - 1. If the law itself specifies an amount of budget authority as available, the amount is classified as *definite authority*. This type of authority includes authority stated as “not to exceed” a specified amount.
  - 2. If the law does not specify an amount of budget authority as available, rather the amount is determined by specified variable factors, the amount is classified as *indefinite authority*. Examples include an appropriation of all or part of the receipts from a certain source or an appropriation of such sums as are necessary.
- c. **Time.**—The period of time during which budgetary resources may incur new obligations (i.e., order new goods or services) is different from the period of time during which the budgetary resources may be used to incur expenditures (i.e., pay bills).
  - 1. **Annual authority.**—Budgetary resources that are available for incurring *new obligations* for one fiscal year or less are classified as annual authority.
 

Budgetary resources that are provided in annual appropriations acts are classified as annual authority unless the language providing the authority specifies a longer period of availability for new obligations. This is because the enacting clause of each annual appropriations act specifies that the act is making appropriations for the fiscal year. In addition, a permanent law specifies that amounts made available in appropriations acts are available after the fiscal year covered by the law in which it appears only if the law expressly makes it available for a longer period of time {31 U.S.C. 1301(c)}. Moreover, many appropriations acts contain a general provision specifying that the appropriations provided in the act are not available beyond the current fiscal year unless expressly so provided.

    - A. **Unexpired account.**—During the period that the budgetary resources are available for incurring new obligations the account into which the authority is placed is called the unexpired account.
    - B. **Expired account.**—Unless otherwise specified by law, annual authority expires for incurring new obligation at the beginning of the subsequent fiscal year. The account into which the annual authority is placed is called the expired account. For five fiscal years, the expired account is available for expenditure to liquidate valid obligations incurred during the unexpired period. Adjustments are allowed to increase or decrease valid obligations incurred during the unexpired period but not previously reported. At the end of the fifth expired year, the expired account is canceled.
    - C. **Canceled account.**—Legitimately incurred obligations that have not been paid at the time an account is canceled cannot be paid from the canceled account. After an account is canceled, any obligations or adjustments to obligations that would have been properly chargeable to that appropriation may be paid from an unexpired appropriation that is available for the same purpose as the closed account, provided that:
      - (1). The obligation or adjustment is not already chargeable to another unexpired account.

- (2). Payment of obligations against canceled appropriations from unexpired appropriations is limited to one percent of an unexpired appropriation. No more than one percent of an unexpired appropriation may be used to pay any combination of canceled obligations. This is a single, cumulative limit. It applies to one percent of the annual appropriation (not total budgetary resources) for annual accounts and to unexpired appropriations for multi-year accounts.
2. **Multi-year authority.**—Budgetary resources that are available for new obligations for two or more fiscal years are referred to as multi-year authority.
- A. *Unexpired account.*—During the period that the budgetary resources are available for incurring new obligations the account into which the authority is placed is called the unexpired account.
- B. *Expired account.*—When multi-year authority expires for incurring new obligation authority is placed in an expired account, parallel to the treatment of annual authority. For five fiscal years, the expired account is available for expenditure to liquidate valid obligations previously incurred during the unexpired period. Adjustments are allowed to increase or decrease valid obligations previously incurred during the unexpired period but not previously reported. At the end of the fifth expired year, the expired account is canceled.
- C. *Canceled account.*—Legitimately incurred obligations that have not been paid at the time an account is canceled cannot be paid from the canceled account. After an account is canceled, any obligations or adjustments to obligations that would have been properly chargeable to that appropriation may be paid from an unexpired appropriation that is available for the same purpose as the closed account, provided that:
- (1). The obligation or adjustment is not already chargeable to another unexpired account.
- (2). Payment of obligations against canceled appropriations from unexpired appropriations is limited to one percent of an unexpired appropriation. No more than one percent of an unexpired appropriation may be used to pay any combination of canceled obligations. This is a single, cumulative limit. It applies to one percent of the annual appropriation (not total budgetary resources) for annual accounts and to unexpired appropriations for multi-year accounts.
3. **No-year authority.**—Budgetary resources that are available for new obligations until the purposes for which they were provided are carried out are referred to as no-year authority. Unlike annual and multi-year authority, no-year authority does not expire. However, OMB or the agency head may cancel no-year authority provided that:
- A. the purposes for which the authority was provided have been carried out; and
- B. there have been no disbursements against the authority for at least two fiscal years.

### 11.7. Treasury warrants and account identification codes.

Pursuant to law, the Secretary of the Treasury issues official documents, called “warrants”, that establish the amount of moneys authorized to be withdrawn from the central accounts maintained by the Treasury. Each account established in the Treasury is identified by a code that consists of seven or more alphanumeric characters, for example:

<i>Department or agency code</i>	<i>Period of avail- ability</i>	<i>Basic account symbol</i>
28	7	0230
28	7/8	5443
28	X	8002

The Treasury account identification code includes a department or agency code, codes that provide the period of availability of the appropriation or fund account, and a four digit basic account symbol.

- a. **Department or agency code.**—The first two digits identify the agency responsible for the account. It is assigned by the Department of the Treasury. For purposes of the Antideficiency Act, the Treasury accounts apply. The accounts in the President's budget are usually aggregations of Treasury accounts. The printed budget uses the two digit Treasury agency code. For purposes of data input for budget formulation, see Appendix C of OMB Circular No. A-11 for a listing of the three digit department or agency code assigned by OMB and the Treasury codes.
- b. **Period of availability.**—The next group of digits represents the period of availability of the account for new obligations. These digits are used during the unexpired, expired, and canceled periods, except in very rare cases (e.g., where there is a reappropriation).
  1. **Annual accounts.**—A single digit (0 through 9) represents the last digit of the fiscal year in which the account is available for new obligations. In the first example above, the year is 1996.
  2. **Multiple-year accounts.**—Two digits separated by a slash (/) indicate a multiple-year appropriation. The digit preceding the slash represents the first fiscal year for which the account is authorized to incur new obligations and the digit following the slash represents the last digit of the final fiscal year for which the account is available for new obligations. In the second example above, the years are 1996 and 1997.
  3. **No-year accounts.**—An "X" is used to designate a no-year appropriation which is available until the purposes for which it was provided are carried out.
- c. **Treasury basic account symbol.**—The last four digits are known as the four digit appropriation or fund account symbols. The range of four digit Treasury basic account symbols for each subgroup of central accounts is provided in parentheses.
  1. **Federal funds.**—This group comprises all of the expenditure, receipt, and fund accounts that are not designated by law as trust funds.
    - A. *General fund expenditure accounts* (0000–3899) primarily record appropriations and expenditures of general fund receipts.
    - B. *General fund receipt accounts* (0000–3800) record collections not earmarked by law for a specific purpose, e.g., income and corporate taxes, customs duties, and miscellaneous receipts.
    - C. *Special fund expenditure accounts* (5000–5999) record appropriations and expenditures of special fund receipts.
    - D. *Special fund receipt accounts* (5000–5999) record collections that are earmarked by law for a specific purpose and are not designated as trust fund receipts, e.g., the Land and Water Conservation Fund.
    - E. *Public enterprise revolving fund accounts* (4000–4499) record the permanent appropriations and expenditures of collections, primarily from outside the Federal Government, that are earmarked to finance a continuing cycle of business-type operations.
    - F. *Intragovernmental revolving fund accounts* (4500–4999) record the permanent appropriations and expenditures of collections, primarily from other agencies and accounts, that are earmarked to finance a continuing cycle of business-type operations, e.g., working capital funds, industrial funds, stock funds and supply funds.
    - G. *Management fund accounts* (3900–3999) record the permanent appropriations and expenditures of collections from two or more appropriations to carry out a common purpose or project not involving a continuing cycle of business-type operations. These accounts facilitate the administration and accounting for intragovernmental activities.
  2. **Trust funds.**—This group is comprised of all the expenditure, receipt, and fund accounts that are designated by law as trust funds.
    - A. *Trust fund expenditure accounts* (8000–8399 and 8500–8999) record appropriations and expenditures of trust fund receipts.
    - B. *Trust fund receipt accounts* (8000–8999) record receipts earmarked for specific purposes in accordance with a statute that designates the funds as a trust fund, e.g., the Highway Trust Fund.



- C. *Trust revolving fund accounts* (8400–8499) record the permanent appropriation and expenditure of collections used to carry out a cycle of business-type operations in accordance with a statute that designates the fund as a trust fund, e.g., the Employees Health Benefits Fund.

## U.S. Government Security Purchased at a Discount Special, Trust, and Revolving Funds

**Illustration: An account with a cash balance of \$1,500 invests in a \$1,000 (par value) U.S. Government security at a 10% discount.**

SF 133 REPORT ON BUDGET EXECUTION		Period ended 9/30/CY
AGENCY: Department of Government	APPROPRIATION OR FUND TITLE AND SYMBOL	
BUREAU: Bureau of Central Services	80X1309 Research and development	
DESCRIPTION		
<b>BUDGETARY RESOURCES</b>		
1. Budget authority:		
A. Appropriations .....		
B. Borrowing authority .....		
C. Contract authority .....		
D. Net transfers, current year authority (+ or -) .....		
E. Other .....		
2. Unobligated balance:		
A. Brought forward October 1 .....	1,500	
B. Net transfers prior year balance, actual (+ or -) .....		
C. Anticipated transfers prior year balance (+ or -) .....		
3. Spending authority from offsetting collections (gross):		
A. Earned:		
1. Collected .....		
2. Receivable from Federal sources .....		
B. Change in unfilled customer orders (+ or -):		
1. Advance received .....		
2. Without advance from Federal sources .....		
C. Anticipated for rest of year:		
1. Advance for anticipated orders .....		
2. Without advance .....		
D. Transfers from trust funds:		
1. Collected .....		
2. Anticipated .....		
4. Recoveries of prior year obligations:		
A. Actual .....		
B. Anticipated .....		
5. Temporarily not available pursuant to P.L. _____ (-) .....		
6. Permanently not available:		
A. Cancellations of expired and no-year accounts (-) .....		
B. Enacted rescissions of prior year balances (-) .....		
C. Capital transfers and redemption of debt (-) .....		
D. Other authority withdrawn (-) .....		
E. Pursuant to Public Law _____ (-) .....		
F. Anticipated for rest or year (+ or -) .....		
7. TOTAL BUDGETARY RESOURCES .....	1,500	
<b>STATUS OF BUDGETARY RESOURCES</b>		
8. Obligations incurred:		
A. Category A, direct obligations .....		
B. Category B, direct obligations:		
1. Subcategory 1 .....		
2. Subcategory 2 .....		
3. Subcategory 3 .....		
C. Not subject to apportionment .....		
D. Reimbursable obligations .....		
9. Unobligated balance:		
A. Apportioned:		
1. Balance currently available .....		
2. Anticipated .....	1,500	
B. Exempt from apportionment .....		
C. Other available .....		
10. Unobligated balance not available:		
A. Apportioned for subsequent periods .....		
B. Deferred .....		
C. Withheld pending rescission .....		
D. Other .....		
11. TOTAL BUDGETARY RESOURCES .....	1,500	

The beginning balance is made up of \$1,500 in cash.

No obligation is recorded because the principal transaction is treated as an exchange of assets.

As a result of the investment:
 

• Cash .....	\$600
• U.S. Government securities (at par) .....	\$1,000
• Unrealized discounts ...	-\$100
Net balances	\$1,500

## U.S. Government Security Purchased at a Discount Special, Trust, and Revolving Funds—Continued

### SF 133 REPORT ON BUDGET EXECUTION

AGENCY: Department of Government BUREAU: Bureau of Central Services	APPROPRIATION OR FUND TITLE AND SYMBOL 80X1309 Research and development		
DESCRIPTION			
<b>RELATION OF OBLIGATIONS TO OUTLAYS</b>			
12. Obligated balance, net as of October 1 .....			
13. Obligated balance transferred, net (+ or -) .....			
14. Obligated balance, net, end of period:			
A. Accounts receivable (-) .....			
B. Unfilled customer orders (-):			
1. Federal sources without advance .....			
2. Federal sources with advance .....			
3. Non-Federal sources with advance .....			
C. Undelivered orders (+) .....			
D. Accounts payable (+) .....			
15. Outlays: ←			
A. Disbursements (+) .....			
B. Collections (-) .....			

No outlay is recorded because the principal transaction is treated as an exchange of assets.

(Authorized Officer) \_\_\_\_\_

(Date) \_\_\_\_\_

(Preparer: Name) \_\_\_\_\_

(Address) \_\_\_\_\_

(Phone number) \_\_\_\_\_

## U.S. Government Security in Exhibit 11A Sold or Redeemed at Par Special or Trust Funds

**Illustration: A special or trust fund sells the security at par value and receives cash, and the realized discount is automatically appropriated.**

SF 133 REPORT ON BUDGET EXECUTION		Period ended 9/30/CY
AGENCY: Department of Government BUREAU: Bureau of Central Services	APPROPRIATION OR FUND TITLE AND SYMBOL 80X1309 Research and development	
DESCRIPTION		
<b>BUDGETARY RESOURCES</b>		
1. Budget authority:		
A. Appropriations: P.L. 99-456	100	
B. Borrowing authority		
C. Contract authority		
D. Net transfers, current year authority (+ or -)		
E. Other		
2. Unobligated balance:		
A. Brought forward October 1	1,500	
B. Net transfers prior year balance, actual (+ or -)		
C. Anticipated transfers prior year balance (+ or -)		
3. Spending authority from offsetting collections (gross):		
A. Earned:		
1. Collected		
2. Receivable from Federal sources		
B. Change in unfilled customer orders (+ or -):		
1. Advance received		
2. Without advance from Federal sources		
C. Anticipated for rest of year:		
1. Advance for anticipated orders		
2. Without advance		
D. Transfers from trust funds:		
1. Collected		
2. Anticipated		
4. Recoveries of prior year obligations:		
A. Actual		
B. Anticipated		
5. Temporarily not available pursuant to P.L. _____ (-)		
6. Permanently not available:		
A. Cancellations of expired and no-year accounts (-)		
B. Enacted rescissions of prior year balances (-)		
C. Capital transfers and redemption of debt (-)		
D. Other authority withdrawn (-)		
E. Pursuant to Public Law _____ (-)		
F. Anticipated for rest of year (+ or -)		
7. TOTAL BUDGETARY RESOURCES	1,600	
<b>STATUS OF BUDGETARY RESOURCES</b>		
8. Obligations incurred:		
A. Category A, direct obligations		
B. Category B, direct obligations:		
1. Subcategory 1		
2. Subcategory 2		
3. Subcategory 3		
C. Not subject to apportionment		
D. Reimbursable obligations		
9. Unobligated balance:		
A. Apportioned:		
1. Balance currently available	1,600	
2. Anticipated		
B. Exempt from apportionment		
C. Other available		
10. Unobligated balance not available:		
A. Apportioned for subsequent periods		
B. Deferred		
C. Withheld pending rescission		
D. Other		
11. TOTAL BUDGETARY RESOURCES	1,600	

Include reference to law(s) providing budget authority.

When appropriated (together with other receipts) the discount realized is counted as budget authority on lines 1A and reflected in the balances on line 9C below.

Beginning balance consists of:  
 • Cash ..... \$600  
 • U.S. securities, at par value..... \$1,000  
 • Unrealized discount ..... -\$100  
 Net balance ..... \$1,500

## U.S. Government Security in Exhibit 11A Sold or Redeemed at Par Special or Trust Funds—Continued

### SF 133 REPORT ON BUDGET EXECUTION

AGENCY: Department of Government BUREAU: Bureau of Central Services	APPROPRIATION OR FUND TITLE AND SYMBOL 80X1309 Research and development		
DESCRIPTION			
<b>RELATION OF OBLIGATIONS TO OUTLAYS</b>			
12. Obligated balance, net as of October 1 .....			
13. Obligated balance transferred, net (+ or -) .....			
14. Obligated balance, net, end of period:			
A. Accounts receivable (-) .....			
B. Unfilled customer orders (-):			
1. Federal sources without advance .....			
2. Federal sources with advance .....			
3. Non-Federal sources with advance .....			
C. Undelivered orders (+) .....			
D. Accounts payable (+) .....			
15. Outlays:			
A. Disbursements (+) .....			
B. Collections (-) .....			

(Authorized Officer) \_\_\_\_\_

(Date) \_\_\_\_\_

 (Preparer: Name) \_\_\_\_\_  
 (Address) \_\_\_\_\_  
 (Phone number) \_\_\_\_\_

## U.S. Government Security in Exhibit 11A Sold or Redeemed at Par Revolving Fund

**Illustration:** This is identical to the circumstances in Exhibit 11B except that a revolving fund is involved. This means that the discount realized is authorized to be credited and used without further appropriation action.

SF 133 REPORT ON BUDGET EXECUTION		Period ended 9/30/CY
AGENCY: Department of Government	APPROPRIATION OR FUND TITLE AND SYMBOL	
BUREAU: Bureau of Central Services	80X1309 Research and development	
DESCRIPTION		
<b>BUDGETARY RESOURCES</b>		
1. Budget authority:		
A. Appropriations .....		
B. Borrowing authority .....		
C. Contract authority .....		
D. Net transfers, current year authority (+ or -) .....		
E. Other .....		
2. Unobligated balance:		
A. Brought forward October 1 .....	1,500	
B. Net transfers prior year balance, actual (+ or -) .....		
C. Anticipated transfers prior year balance (+ or -) .....		
3. Spending authority from offsetting collections (gross):		
A. Earned:		
1. Collected .....	100	
2. Receivable from Federal sources .....		
B. Change in unfilled customer orders (+ or -):		
1. Advance received .....		
2. Without advance from Federal sources .....		
C. Anticipated for rest of year:		
1. Advance for anticipated orders .....		
2. Without advance .....		
D. Transfers from trust funds:		
1. Collected .....		
2. Anticipated .....		
4. Recoveries of prior year obligations:		
A. Actual .....		
B. Anticipated .....		
5. Temporarily not available pursuant to P.L. _____ (-) .....		
6. Permanently not available:		
A. Cancellations of expired and no-year accounts (-) .....		
B. Enacted rescissions of prior year balances (-) .....		
C. Capital transfers and redemption of debt (-) .....		
D. Other authority withdrawn (-) .....		
E. Pursuant to Public Law _____ (-) .....		
F. Anticipated for rest or year (+ or -) .....		
7. TOTAL BUDGETARY RESOURCES .....	1,600	
<b>STATUS OF BUDGETARY RESOURCES</b>		
8. Obligations incurred:		
A. Category A, direct obligations .....		
B. Category B, direct obligations:		
1. Subcategory 1 .....		
2. Subcategory 2 .....		
3. Subcategory 3 .....		
C. Not subject to apportionment .....		
D. Reimbursable obligations .....		
9. Unobligated balance:		
A. Apportioned:		
1. Balance currently available .....	1,600	
2. Anticipated .....		
B. Exempt from apportionment .....		
C. Other available .....		
10. Unobligated balance not available:		
A. Apportioned for subsequent periods .....		
B. Deferred .....		
C. Withheld pending rescission .....		
D. Other .....		
11. TOTAL BUDGETARY RESOURCES .....	1,600	

When the discount is realized it will be recorded on this line.

## U.S. Government Security in Exhibit 11A Sold or Redeemed at Par Revolving Fund—Continued

SF 133 REPORT ON BUDGET EXECUTION			
AGENCY: Department of Government	APPROPRIATION OR FUND TITLE AND SYMBOL		
BUREAU: Bureau of Central Services	80X1309 Research and development		
DESCRIPTION			
<b>RELATION OF OBLIGATIONS TO OUTLAYS</b>			
12. Obligated balance, net as of October 1 .....			
13. Obligated balance transferred, net (+ or -) .....			
14. Obligated balance, net, end of period:			
A. Accounts receivable (-) .....			
B. Unfilled customer orders (-):			
1. Federal sources without advance .....			
2. Federal sources with advance .....			
3. Non-Federal sources with advance .....			
C. Undelivered orders (+) .....			
D. Accounts payable (+) .....			
15. Outlays:			
A. Disbursements (+) .....			
B. Collections (-) .....	-100		

The amount will be recorded as an off-set to outlays.

\_\_\_\_\_  
 (Authorized Officer)

\_\_\_\_\_  
 (Date)

(Preparer: Name) \_\_\_\_\_  
 (Address) \_\_\_\_\_  
 (Phone number) \_\_\_\_\_

**Illustration: A revolving fund with a \$1,500 balance in cash invests and pays a \$100 premium for a U.S. security with par value of \$1,000.**

OMB Circular No. A-34  
(November 1997)



## U.S. Government Security in Exhibit 11A Purchased at a Premium Revolving Fund—Continued

### SF 133 REPORT ON BUDGET EXECUTION

AGENCY: Department of Government BUREAU: Bureau of Central Services	APPROPRIATION OR FUND TITLE AND SYMBOL 80X1309 Research and development		
DESCRIPTION			
<b>RELATION OF OBLIGATIONS TO OUTLAYS</b>			
12. Obligated balance, net as of October 1 .....			
13. Obligated balance transferred, net (+ or -) .....			
14. Obligated balance, net, end of period:			
A. Accounts receivable (-) .....			
B. Unfilled customer orders (-):			
1. Federal sources without advance .....			
2. Federal sources with advance .....			
3. Non-Federal sources with advance .....			
C. Undelivered orders (+) .....			
D. Accounts payable (+) .....			
15. Outlays:			
A. Disbursements (+) .....			
B. Collections (-) .....			

(Authorized Officer) \_\_\_\_\_

(Date) \_\_\_\_\_

 (Preparer: Name) \_\_\_\_\_  
 (Address) \_\_\_\_\_  
 (Phone number) \_\_\_\_\_

## Transfers<sup>1</sup> of Budgetary Resources Among Federal Government Accounts

TYPE OF TRANSACTION	NATURE OF THE TRANSACTION	TREASURY ACCOUNTING TREATMENT	BUDGET TREATMENT
<b>I. NONEXPENDITURE TRANSFERS</b>			
<b>A. TRANSFER OF AUTHORITY TO OBLIGATE</b>	Transfers to carry out the purposes of the <b>RECEIVING ACCOUNT</b> , for example, to shift resources from one purpose to another or to reflect a reorganization.	<b>TRANSFER</b> via S.F. 1151	The <b>TRANSFERRING ACCOUNT</b> reports a transfer out of budget authority or balances. THE <b>RECEIVING ACCOUNT</b> reports a transfer in.
<b>B. ALLOCATION OF AUTHORITY TO OBLIGATE</b> i.e., transfers to transfer appropriation accounts	Transfers to carry out the purposes of the <b>PARENT ACCOUNT</b> 's appropriation (Note: New authority to accomplish the same purpose generally take the form of either "transfers of authority to obligate" or "expenditure transfers").	<b>TRANSFER</b> via S.F. 1151	Obligations and outlays are reported by the <b>PARENT ACCOUNT</b> .
<b>II. EXPENDITURE TRANSFERS</b>			
<b>A. PAYMENTS BETWEEN TWO FEDERAL FUNDS OR BETWEEN TWO TRUST FUNDS</b>	Payments to carry out the purposes of the <b>PAYING ACCOUNT</b> , such as payments in return for goods and services authorized under the Economy Act.	<b>PAYMENTS</b> via S.F. 224 or electronic funds transfer	Obligations and outlays are reported by the <b>PAYING</b> account. Offsetting collections are reported by the <b>RECEIVING</b> account. The collections are (1) <b>ADVANCES</b> or (2) <b>REPAYMENTS</b> in the form of <b>REIMBURSEMENTS</b> or <b>REFUNDS</b> .
<b>B. PAYMENTS BETWEEN FEDERAL AND TRUST FUNDS</b>	All transfers between the two fund groups are expenditure transfers.	<b>PAYMENTS</b> via S.F. 224 or electronic funds transfer	Same as above.

<sup>1</sup> A transfer is distinguished from a reprogramming in that a reprogramming is the shifting of budgetary resources within an account whereas a transfer is the shifting of budgetary resource between accounts.

## General Requirements

### 21.1. Accounting and internal control systems.

As specified in 31 U.S.C. 3512, the head of each agency shall establish and maintain systems of accounting and internal controls that provide reliable accounting for the activities of the agencies. These systems will provide the basis for preparing and supporting the budget requests of the agency; for providing financial information the President requires in formulating the budget; and for executing the budget. These systems will also provide reasonable assurance that transactions are properly recorded and accounted for to permit the preparation of reliable financial reports and to maintain accountability over assets; that funds, property, and other assets are safeguarded against loss from unauthorized use or disposition; and that transactions, including those related to obligations and costs, are executed in compliance with laws and regulations.

For the purposes of budget formulation and execution, the agency systems of accounting and internal controls shall provide information on actual obligations, outlays, and budgetary resources. Agencies will use the standard general ledger account balances as the principal source of information and establish controls consistent with financial plans.

See also OMB Circular No. 127, Financial Management Systems, for further policies and standards to follow in developing, operating, evaluating, and reporting on financial management systems. An electronic version of this circular is available on the internet from the OMB home page at “<http://www.whitehouse.gov/WH/EOP/omb>”.

### 21.2. Definitions.

Part I of this Circular contains the definitions of the technical terms used in this part.

For the purposes of this Circular, the terms “system of administrative control of funds,” “administrative control of funds system,” “fund control system,” and “fund control regulation” are used interchangeably.

### 21.3. Fund control regulations.

31 U.S.C. 1514 requires the head of each agency, subject to approval of the President, to prescribe by regulation a system of administrative control of funds. The approval of fund control regulations has been delegated to the Director of OMB. OMB approval is intended to ensure that the objectives of financial plans are met.

The fund control regulation will be a part of the agency’s internal control system. It may include provisions for allotments and other administrative subdivisions of budgetary resources within the limits of apportionments and will be designed to:

(1) restrict both obligations and expenditures from each appropriation to the lesser of:

- (a) the amount available in the appropriation or fund or
- (b) the amount of the apportionment or reappportionment of the appropriation or fund; and

(2) enable the head of the agency to determine responsibility for an obligation or expenditure exceeding an appropriation, apportionment or reappportionment, allotment, and any other administrative subdivision of funds.

Allotment systems should be designed so that responsibility for budget control is placed at the highest practical organizational level consistent with effective and efficient management and control. For example, a single allotment within the amount apportioned for each appropriation or fund generally provides an appropriate basis for control of a single category A or B apportionment, without further allotting the funds. However, in some cases agencies will establish other internal reporting systems below the allotment level that will provide adequate data for monitoring the efficiency and economy with which funds are used.

The fund control regulation should distinguish administrative subdivisions, the violation of which are automatically violations of the Antideficiency Act, from classifications or subdivisions, the violation of which are not automatically violations of the Antideficiency Act.

For budget execution purposes, agency fund control systems will be fully supported by agency accounting systems. The timeframe covered by an agency’s fund control system will correspond to the agency’s financial plans. Where financial plans extend beyond the fiscal year (e.g., construction, capital projects, multi-year grants), appropriate control and accounting mechanisms will be incorporated into the administrative control system.

### 21.4. Treatment of anticipated budgetary resources.

Part I of this Circular contains general guidance for the treatment of budgetary resources, such as, budget authority, unobligated balances of budget au-

thority, transfers, spending authority from offsetting collections, and recoveries of prior year obligations.

The system of apportionment provided in this Circular permits inclusion of estimates of anticipated amounts that do not require further congressional action (but not anticipated additional appropriations not yet enacted). This is done to reduce routine reapportionments of such amounts as the amounts actually become available for obligation. The anticipated amounts which are not yet available for obligation are presented on lines 1.E, 2.C, 3.C, and 4.B, respectively, of the S.F. 132 and S.F. 133.

The inclusion of these anticipated amounts does not authorize an agency to obligate or make expenditures in excess of the total amount available for obligation. The total amount available for obligation is the sum of the lines above line 7, excluding the amounts on the anticipated lines.

Apportioned anticipated amounts should not be allotted unless there is reasonable assurance that such items will be collected and deposited to the credit of the appropriation or fund account that incurred the obligation. The system of administrative control should, therefore, be designed to keep obligations and expenditures from exceeding apportionments and allotments or from exceeding budgetary resources available for obligation, whichever is smaller.

## **21.5. Review and approval of fund control regulations.**

The checklist in Appendix B provides guidance for agency use in preparing draft regulations for approval by OMB.

An original and three copies of the draft regulations, covering a proposed new system of fund control will be submitted to the Director of OMB for approval. In the case of a newly created agency, the proposed regulations will be submitted within 90 days after the establishment of such agency. The Director of OMB will indicate to the agency concerned the action taken within 90 days of receipt of the draft regulations. Agency fund control regulations are in effect only to the extent approved by OMB.

The system of fund control should be reviewed periodically to determine whether improvements should be made. At a minimum, the system should be reviewed whenever OMB issues revised regulations or a reorganization occurs. Draft regulations, consistent with revised instructions by OMB or the new organization of the agency, should be submitted to OMB. In addition, the occurrence of an Antideficiency Act violation may indicate a need to strengthen system safeguards.

## Requirements For Reporting Antideficiency Act Violations

### 22.1. Adverse personnel actions and penalties.

In accordance with 31 U.S.C. 1349 and 1518, an officer or employee violating 31 U.S.C. 1341(a) or 1517(a) shall be subject to appropriate administrative discipline, including—when circumstances warrant—a written reprimand, suspension from duty without pay, or removal from office.

*In addition*, in accordance with 31 U.S.C. 1350 and 1519 an officer or employee convicted of willfully and knowingly violating 31 U.S.C. 1341(a), 1342, or 1517(a) shall be fined not more than \$5,000, imprisoned for not more than 2 years, or both.

### 22.2. Requirements to report Antideficiency Act violations.

The agency *head* will furnish to the President, through the Director of OMB, and to the Congress, information on Antideficiency Act violations of the following character:

(1) *Overobligation or overexpenditure of an appropriation or fund.* This is any case where an officer or employee of the United States has made or authorized an expenditure from or created or authorized an obligation against any appropriation or fund in excess of the amount available in the account. (31 U.S.C. 1341(a))

(2) *Contract or obligation in advance of an appropriation.* This is any case where an officer or employee of the United States has involved the Government in a contract or other obligation for the payment of money for any purpose in advance of appropriations made for such purpose, unless such contract or obligation is authorized by law. (31 U.S.C. 1341(a))

(3) *Obligation and expenditure of funds required to be sequestered.* This is any case where an officer or employee of the United States has made or authorized an expenditure or obligation of funds required to be sequestered under section 252 of the Balanced Budget and Emergency Deficit Control Act of 1985, as amended. (31 U.S.C. 1341(a))

(4) *Contract or obligation of funds required to be sequestered.* This is any case where an officer or employee has involved the Government in a contract or other obligation for the payment of money required to be sequestered under section 252 of the Balanced Budget and Emergency Deficit Control Act of 1985, as amended. (31 U.S.C. 1341(a))

(5) *Acceptance of voluntary service.* This is any case where an officer or employee of the United States

has accepted voluntary service for the United States or employed personal services in excess of that authorized by law, except in cases of an emergency involving the safety of human life or the protection of property. As used above, the term “emergencies involving the safety of human life or the protection of property” does not include ongoing, regular functions of government, the suspension of which would not imminently threaten the safety of human life or the protection of property. (31 U.S.C. 1342)

(6) *Overobligation or overexpenditure of an apportionment or reapportionment.* This is any case where an officer or employee of the United States has authorized or created an obligation or made an expenditure in excess of an apportionment or reapportionment. This includes adjustments that cause obligations in expired accounts that have not been merged to exceed the apportionment for the year in which such obligations were incurred. (31 U.S.C. 1517(a))

(7) *Overobligation or overexpenditure of an allotment or suballotment.* This is any case where an officer or employee of the United States has authorized or created an obligation or made an expenditure in excess of the amount permitted by the prescribed and approved agency fund control system. (31 U.S.C. 1517(a))

(8) *Overobligation or overexpenditure of other administrative subdivisions of fund.* Generally, the overobligation of other administrative subdivisions of funds e.g., operating budgets, allowances, financial plans, statutory limitations other than those found in the appropriation act and other than those defined as a statutory limitation in this Circular are violations of the Antideficiency Act only when it causes an overobligation or overexpenditure of an allotment, apportionment or appropriation unless the apportionment or agency’s fund control regulations specify otherwise. (31 U.S.C. 1517(a))

Overobligation or overexpenditure of the following administrative divisions of funds are always violations of the Antideficiency Act: apportionments, allotments, and suballotments. Overobligation or overexpenditure of other administrative divisions of funds are violations of the Act only when so specified in the agency’s fund control regulations or when the overobligation results in the overobligation of an apportionment, allotment, or suballotment.

The overobligation of an allocation does not necessarily result in a violation of the Antideficiency Act unless either the allocation is separately apportioned,

e.g., as a category B or in an attachment to the S.F. 132 (unless otherwise specified on the S.F. 132), or the agency fund control regulations specifies that an overobligation of the allocation automatically results in a violation of the Antideficiency Act.

Violations involving subapportionments relating to allocation accounts will be reported through OMB to the President by the agency that administers the allocation account through the agency administering the parent account.

### **22.3. Requirements to report Antideficiency Act violations in credit programs.**

In accordance with the instructions in section 22.2, the agency head will furnish to the President, through the Director of OMB, and to the Congress, information on Antideficiency Act violations. For all direct loan and guaranteed loan program and financing accounts, this includes violations of the following nature:

(1) *Overobligation or overexpenditure of amounts appropriated for the subsidy cost.* This is any case where an officer or employee of the United States has made or authorized a direct loan obligation or loan guarantee commitment that requires a subsidy cost obligation or expenditure in excess of amounts appropriated and apportioned for such purposes. Modifications of direct loans or loan guarantees (or of direct loan obligations or loan guarantee commitments), as defined in section 12.10, that result in obligations or expenditure in excess of apportioned unobligated balances of subsidy amounts are violations. (31 U.S.C. 1341(a), 31 U.S.C. 1517(a))

(2) *Overobligation or overexpenditure of the credit level supportable by the enacted subsidy.* This is any case where an officer or employee of the United States has made or authorized a direct loan obligation or loan guarantee commitment, that is in excess of the level specified in law. This includes, for example, obligations or expenditures that are in excess of a limitation on direct loan obligations or guaranteed loan commitments. (31 U.S.C. 1341(a))

(3) *Overobligation or overexpenditure of the amount appropriated for administrative expenses.* This is any case where an officer or employee of the United States has made or authorized an expenditure or created or authorized an obligation that is in excess of the amount appropriated for administrative expenses. (31 U.S.C. 1341(a))

(4) *Obligation or expenditure of the expired unobligated balance of the subsidy, except to correct mathematical or data input errors in calculating subsidy amounts.* This

is any case where an officer or employee of the United States has made or authorized an expenditure or created or authorized an obligation, including a commitment, against unobligated subsidy balances after the period of obligational authority has expired. Correction of mathematical or data input errors up to the amount of the expired unobligated balance of the subsidy are specifically exempted. Corrections of these errors in excess of the amount of the expired unobligated balance of the subsidy are violations. (31 U.S.C. 1341(a))

### **22.4. Requirements to report Antideficiency Act violations in revolving funds.**

In accordance with the instructions in section 22.2, the incurring of obligations in excess of apportioned budgetary resources is a violation of the Antideficiency Act, whether or not a fund has unapportioned budgetary resources or non-budgetary assets greater than the amount of the deficiency.

### **22.5. Requirements to report Antideficiency Act violations in canceled and expired accounts.**

In accordance with the instructions in section 22.2, agencies are required to report violations of the Antideficiency Act when the following conditions occur:

(1) *Obligations and expenditures or adjustments to obligations and expenditures exceed the original appropriations.* This is any case where an officer or employee of the United States has made or authorized an expenditure from or created or authorized an obligation against any appropriation or fund account in excess of the amount available in the original appropriation or fund account. (31 U.S.C. 1341(a))

(2) *Obligations or any expenditures in canceled accounts.* This is any case where an officer or employee of the United States has made or authorized an expenditure from or created or authorized an obligation against an account that was closed pursuant to 31 U.S.C. 1552–1557. (31 U.S.C. 1341(a))

(3) *Obligations and expenditures or adjustments to obligations and expenditures that exceed the amount apportioned or allotted.* This is any case where an officer or employee of the United States has made or authorized an expenditure from or created or authorized an obligation against any appropriation or fund account in excess of the amount apportioned or allotted to the original appropriation or fund account. (31 U.S.C. 1341(a))

## 22.6. Contents of report to the President.

The agency report to the President on an Antideficiency Act violation will be in the form of a letter (original and three copies), forwarded through the Director of OMB. A sample letter is provided in Exhibit 22.

The letter will set forth the following data, in the sequence outlined:

(1) The title and Treasury symbol (including the fiscal year) of the appropriation or fund account, the amount involved for each violation, and the date on which the violation occurred.

(2) The name and position of the officer(s) or employee(s) responsible for the violation.

(3) All facts pertaining to the violation, including the type of violation (e.g., overobligation of an appropriation, overobligation of an apportionment, overobligation of an allotment or suballotment), the primary reason or cause, any statement from the responsible officer(s) or employee(s) with respect to any circumstances believed to be extenuating, and any germane report by the agency's Inspector General and/or the agency's counsel.

(4) A statement of the administrative discipline imposed and any further action(s) taken with respect to the officer(s) or employee(s) involved in the violation.

(5) In the case where an officer or employee is suspected of willfully and knowingly violating the Antideficiency Act, confirm that all information has been submitted to the Department of Justice for determination of whether further action is needed.

(6) A statement regarding the adequacy of the system of administrative control prescribed by the head of the agency and approved by OMB, if such approval has been given. If the head of the agency determines a need for changes in the regulations, such proposals will be submitted as provided in section 21.5.

(7) A statement of any additional action taken by, or at the direction of, the head of the agency, including any new safeguards provided to prevent recurrence of the same type of violation.

(8) If another agency is involved, a statement concerning the steps taken to coordinate the report with the other agency.

## 22.7. Report to the Congress.

The report to the Congress will be in the form of identical reports to the Speaker of the House of Representatives and the President of the Senate.

If it is identical to the report to the President, a statement to this effect will be included in the report to the President. If it is not identical, one copy of the report to the Congress will be submitted to OMB with the report to the President.

## 22.8. Report on GAO findings.

Reports to the President and the Congress should also be made on violations reported by the General Accounting Office in the connection with audits and investigations.

In these cases, the report to the President will indicate whether the agency agrees that a violation occurred, and if so, it will contain an explanation as to why the violation was not discovered and previously reported by the agency. If the agency does not agree that a violation has occurred, the report to the President and to the Congress will explain the agency's position.

## 22.9. OMB-requested investigations and audits.

Whenever OMB determines that a violation of the Antideficiency Act may have occurred, OMB may request that an investigation or audit be undertaken or conducted by the agency. In such cases, a report describing the results of the investigation or audit will be submitted to OMB through the head of the agency. If the report indicates that no violation of the Antideficiency Act has occurred, the agency *head* will so inform OMB and forward to OMB a copy of the report. If the report indicates that a violation of the Antideficiency Act has occurred, the agency head will report to the President and the Congress in accordance with sections 22.6 and 22.7, respectively, as soon as possible. If the agency *head* does not agree that a violation has occurred, the report to the President and to the Congress will explain the agency's position.

## 22.10. Timing of reports by agency heads.

The required reports to the President and to the Congress, signed by the head of the agency, will be made *immediately* after a violation becomes known.

## Antideficiency Act Violation Sample Letter to the President

The President  
The White House  
Washington, D.C. 20500

Dear Mr. President:

This letter is to report a violation of the Antideficiency Act, as required by section [1351 or 1517] of Title 31, United States Code.

A violation occurred in account [Treasury symbol and title]. The violation occurred on [date] in connection with [identify the affected program or activity] for FY 19XX. Mr./Ms. \_\_\_\_\_ (rank/grade/title) was [were] the officer(s) responsible for the violation(s).

[Describe the nature of the violation (see section 22.2). Then state the primary reason or cause. Include any statement from the responsible officer(s) or employee(s) as to any circumstances believed to be extenuating. Include any germane report by the agency's Inspector General.]

[State what, if any, administrative discipline was imposed as well as any further action(s) taken with respect to the officer(s) or employee(s) involved. (see section 22.1)]

[In the case where an officer or employee is suspected of willfully and knowingly violating the Antideficiency Act, confirm that all information has been submitted to the Department of Justice.]

[State whether the adequacy of the system of administrative control has been approved by OMB. (see section 21.5)]

[State whether any additional action need be taken to prevent recurrence of the same type of violation.]

[If another agency is involved, state what steps are being taken to coordinate the report with the other agency.]

[Identical reports will be submitted to the presiding officer of each House of Congress. If identical to the report to the President, so state. (see section 22.7)]

Respectfully,

Agency Head



## Apportionment Process and Requirements for Certain Types of Accounts

### 30.1. Apportionment process.

The apportionment process is intended to prevent obligation of funds in an account in a manner that would require deficiency or supplemental appropriations and to achieve the most effective and economical use of amounts made available.

Apportionments divide amounts available for obligation by specific time periods, activities, projects, objects, or a combination thereof. Reapportionments are made when changes occur. For example, when approved apportionments are no longer appropriate or applicable because of a change in the amounts available for obligation or the occurrence of unforeseen events.

Apportionments may also set aside all or a portion of amounts available for obligation when such action is deemed appropriate by OMB. Amounts deferred through the apportionment process are those portions of the total amounts available for obligation that are specifically set aside as temporarily not available until released by OMB. Amounts withheld pending rescission are those portions that are set aside pending the enactment of legislation canceling the authority to obligate such funds.

Since budget authority, balances, and other budgetary resources are stated in terms of authority to incur obligations, the operation of the apportionment system and the fundamental controls described in this Circular are on an obligation basis. Thus, apportionments are generally based on obligations. However, OMB, at its option, may apportion accounts on some other basis that will provide effective controls. For example, apportionments may be made on a pre-obligation basis, such as “administrative commitments,” which are made before firm obligations are incurred.

### 30.2. Apportionment requirements and exemptions.

All accounts will be apportioned except:

- accounts specifically exempted from apportionment by 31 U.S.C. 1511 (b) or other laws;
- accounts whose budgetary resources are available only for transfer to other accounts, whose resources have expired for obligational purposes,

- or whose resources have been fully obligated before the beginning of the fiscal year; and
- the following types of accounts, which are exempt from apportionment by the Director of OMB (unless the agency is notified that particular accounts will be apportioned) under authority granted to the Director by 31 U.S.C. 1516:
  - management funds and other types of non-revolving intra-governmental funds (see section 11.7 for definition of funds);
  - payment of claims, judgments, refunds, and drawbacks;
  - payment under private relief acts and other laws requiring payments to designated payees in the total amount provided in such acts;
  - interest on, or retirement of, the public debt; and
  - items determined by the President to be of a confidential nature for apportionment and budget execution purposes.

Unless notice is given (or has been given) that particular accounts are exempt, the following types of funds will be among those to be apportioned:

- trust funds;
- intra-governmental revolving funds (see section 11.7);
- receipts made available by law for industrial and power operations; and
- grants to the States under titles I, IV, X, XIV, XVI, XIX, or XX of the Social Security Act or under any other public assistance title in such Act.

All credit program, financing, and liquidating accounts will be apportioned.

### 30.3. The canceled phase: one percent apportionment requirement.

Unless otherwise provided by OMB, a footnote should be appended to each apportionment containing appropriations realized as follows: “Pursuant to 31 U.S.C. 1553(b), not to exceed one percent of the total appropriations for this account is apportioned for the purpose of paying legitimate obligations related to canceled appropriations.”

## Basis and Nature of Apportionments

### 31.1. Basis of apportionment action.

Apportionment action will normally be based on obligations to be incurred. However, when it is determined that obligations and outlays for certain accounts can best be controlled at some other point before firm obligations are incurred, OMB may apportion on a basis other than obligations (see section 30.1).

### 31.2. Level of apportionments.

OMB normally makes apportionments and reapportionments at the level of the appropriation or fund account. When more than one annual, multiple-year, or no-year appropriation is enacted under the same title, separate apportionments will be made for each appropriation. However, upon determination by OMB, apportionments and reapportionments may be made at other levels, such as by groups of accounts, activities, projects, or objects.

### 31.3. Types of apportionments.

Normally, budgetary resources will be apportioned for calendar quarters (category A apportionments). However, when approved by OMB, amounts may be apportioned for other time periods; for activities, projects, objects; or for a combination thereof (category B apportionments).

Credit accounts are apportioned in the same manner as non-credit accounts. This means that the credit accounts may be apportioned by time periods or by categories, or by a combination of time periods and categories, as determined by OMB.

In the case of annual accounts and the last year of multiple-year accounts, under no circumstances will amounts be apportioned for periods longer than one fiscal year.

In the case of no-year accounts and multiple-year accounts in which funds are available beyond the current fiscal year, apportionments will cover the anticipated financial requirements for the period of availability of funds where financial requirements are known in advance, provided that an apportionment is made at the beginning of each fiscal year in accordance with section 34.3.

Funds that are not apportioned may be shown on the apportionment form as *deferred*, *withheld pending rescission* (see section 37.2), or as an *unapportioned balance of a revolving fund* (see section 37.2).

### 31.4. Procedures for requesting changes in the level or time periods of apportionments.

Agencies may request changes in the level or time periods covered by apportionments. Consideration will be given to apportioning funds for time periods other than calendar quarters or at levels other than the appropriation account whenever such periods or levels are more representative of program activities or will facilitate their execution.

Agency proposals for changes in the level or time periods covered by apportionments will be made to OMB in a letter submitted in advance of the initial apportionment schedule for the year. Exceptions may be made if special situations arise during the year.

### 31.5. Apportionment of available balances.

(a) **Within the fiscal year.**—Whenever budgetary resources are apportioned for time periods of less than a fiscal year (e.g., calendar quarters), any apportioned, but unobligated balances at the end of any period will be carried forward for obligation in subsequent apportionment periods within the current fiscal year without reapportionment, unless otherwise specified on the apportionment form.

(b) **Beyond the fiscal year.**—When budgetary resources remain available beyond the end of a fiscal year, new apportionment action is required for the new fiscal year for all accounts subject to apportionment, unless OMB determines otherwise. Budgetary resources apportioned for the new fiscal year will be reduced by any portion of the unobligated balance estimated to be brought forward on the most recently approved apportionment form but never realized. (That is, the net amount of indefinite budget authority, transfers, reimbursements, and recoveries that was anticipated on the most recently approved apportionment form for the current year but did not materialize, as shown on the final S.F. 133 for the previous year, will be subtracted from both the budgetary resources and the amounts apportioned.)

New apportionment action for a fiscal year will be independent of all apportionment actions of the preceding year. Subsequent reapportionment action, including that necessitated by the enactment of legislation providing additional budget authority, will supersede previous apportionment action taken during the year and will cover all transactions from the beginning of the fiscal year.

Where balances are apportioned prior to the beginning of a fiscal year but are supplemented by funds provided under a continuing resolution, subsequent reapportionment taken upon enactment of an account's regular source of budget authority will cover all transactions from the beginning of the year, *including* those obligations incurred under the continuing resolution. Similarly, when balances are exempted from apportionment by OMB pending enactment of an account's regular source of budget authority, initial apportionment action for the new fiscal year will cover all transactions from the beginning of the year, e.g., obligations incurred under any available unobligated balances as well as under authority provided by a continuing resolution.

**31.6. Legality of using funds.**

The apportionment of funds is not to be regarded as resolving any question as to the legality of using funds for the purpose for which apportioned. Any question as to the legality of using funds for a particular purpose must be resolved through other channels.

**31.7. OMB approval of comments on the apportionment.**

Apportionment action by OMB implies approval of, or concurrence with, any comments inserted on the form by the agency. Where OMB specifically disagrees with any such comments, it will be noted on the approved apportionment form.

## Apportionment of Amounts Appropriated under Continuing Resolutions

### 32.1. Apportionment of amounts appropriated under continuing resolutions.

(a) **Purpose.**—Joint resolutions that provide continuing appropriations for a fiscal year are called “continuing resolutions” (also known as “CRs”). CRs are enacted when a program’s appropriations have expired and Congress has not yet passed new appropriation bills, or when the President has vetoed congressionally passed appropriations bills.

(b) **Amount.**—Usually, CRs don’t appropriate specific sums of money. Rather, they provide “formulas” for continuing programs. Each CR should be carefully reviewed to determine the formula provided by the CR. As an illustration, in past years the formula was, as follows:

- When there are House- and Senate-passed versions of the regular appropriations act(s) as of October 1st.*—The amount available is the lowest of either the House, Senate, or the current year (prior fiscal year) rates, except that where an item is included in only one version, the pertinent project or activity shall be continued at the lower of the current year (prior fiscal year) rate or the rate permitted by the one House.
- When there is only the House-passed version as of October 1st.*—The amount available is the lower of the House or current year (prior fiscal year) rates, except that where an item is funded in applicable appropriations act(s) for the prior fiscal year and is not included in the House-passed version, the pertinent project or activity shall be continued at a rate of operations not exceeding the current year (prior fiscal year) rate.
- When there is no House-passed version as of October 1st.*—Funding for projects and activities is provided at the rate of operations included in the applicable appropriations act(s) for the prior fiscal year.
- Restriction on amounts available for civilian personnel compensation and benefits.*—Notwithstanding the three previous paragraphs, the amount available for civilian personnel compensation and benefits is no higher than the amount necessary to support the reduced personnel level ordered by the Federal Workforce Restructuring Act of 1994.

Questions regarding this restriction should be addressed to OMB.

(c) **Period of availability.**—A CR normally provides temporary funding as a stop-gap measure. A CR could

be set to last for a day, a few days, two weeks, a month, or any period of time, as specified by the CR. It’s generally understood that the normal appropriations process will eventually produce appropriations acts to replace or terminate the CR. In exceptional cases, CRs have been in effect for a whole fiscal year. Amounts made available by CRs are for the length of time specified by the CR or until the enactment of regular fiscal year appropriations, whichever is sooner.

(d) **Conditions.**—Normally, no new projects or activities or termination of existing projects or activities are permitted. Also, the amounts made available under CRs are normally subject to the same terms and conditions that are specified in the enacted appropriations acts for the prior fiscal year.

(e) **Apportionment.**—Normally, amounts made available by CRs that expire before the end of the fiscal year are automatically apportioned by an OMB bulletin. Agencies may request written apportionments if amounts automatically apportioned are deemed to be inadequate or if OMB or the agency deems a written apportionment to be necessary.

—*Automatic apportionment.*—Under the automatic apportionment of a CR under this section, usually the amount available during the period covered by the CR is the lower of either: (1) a pro-rated level to reflect a constant rate of obligation over the period of availability specified by the CR; or (2) the seasonal rate of obligation.

The *pro-rated level* is calculated by multiplying the annualized appropriation (e.g., the lowest of the House, Senate (if any), or current rate) by the number of days the CR is in effect divided by 365 (and carried to three decimal places). For example, if the CR is in effect through the 21st of October, the annualized appropriation will be multiplied by 5.8 percent (21/365).

To determine the *seasonal rate* of obligation, calculate the historical rate (percentage in tenths) of obligation for the period of the CR of either the prior fiscal year or an average of a number of prior years. Then multiply the historical rate (percentage in tenths) by the annualized appropriation (i.e., the lowest of the House, Senate (if any), or current rate) provided under the CR.

The amount automatically apportioned under the CR is usually the lower of the prorated or the seasonal rate.

*Example:* If the lowest of House, Senate (if any), and current rate for a program is \$100,000, the CR provides \$100,000 in annualized appropriations for the fiscal year, and the normal pattern of obligation is constant throughout the year, then the proration of obligational authority should be used. Of this amount, \$5,800 (.058 x \$100,000) would be automatically available for the first 21 days of the fiscal year. If, however, the seasonal rate of the 21 days yields an amount *lower* than \$5,800, then the lower amount is apportioned.

—*Written reapportionment.*—In cases where the rate of obligation is affected by seasonality and the normal pattern of obligation exceeds the prorated level calculated by using the lowest of the House, Senate (if any), or current levels, the agency may request reapportionment to reflect the seasonality of obligation. A written request for reapportionment with adequate justification should be forwarded to OMB *as soon as possible*.

—*Footnotes and conditions.*—All footnotes and other conditions placed on the latest prior fiscal year apportionments remain in effect under an automatic apportionment. Should an agency desire to seek a modification of such footnotes and conditions, a written reapportionment request should be submitted to OMB.

**(f) Credit programs.**—CRs generally make available budgetary resources to support the costs (appropria-

tions for subsidy amounts) associated with direct and guaranteed loan activities that were conducted in the prior fiscal year. The limitations on credit activity levels also remain, subject to the terms and conditions specified in the prior fiscal year appropriations act(s).

**(g) Enactment of regular appropriations.**—If, during the period covered by the CR, a regular appropriations bill is enacted, agencies will seek reapportionment to reflect the enacted appropriation. The total amount subject to reapportionment will equal the total amount made available for the fiscal year in the regular appropriation. At this point, agencies should refer to the following sections for instructions on apportionment under regular appropriations.

**(h) Obligations incurred under a CR.**—Under a continuing resolution, certain obligations remain valid even if an annual amount less than the amount obligated is subsequently appropriated. Specifically, the amounts provided under the continuing resolution are available for subsequent liquidation of the valid obligations incurred for goods and services while the continuing resolution was in effect. To comply with the legislative intent of the lower appropriation, agencies will reduce obligations in the most cost-effective way and to the maximum extent possible. For example, goods and services ordered but not yet received will be canceled.

## Basis of Apportionment Requests

### 33.1. Basing requests on financial plans.

Except in certain specified instances (see section 33.2), the law requires that apportionments and re-apportionments will be made so as to prevent the obligation or expenditure of funds in a manner that would indicate the necessity for a deficiency or supplemental appropriation. Apportionments will also be made so as to take into consideration any legal limitations imposed by the Congress. The distribution of apportionments will be part of the agency's overall financial plan for the year and will be based on a careful forecast of obligations to be incurred under the work programs or operations planned during the year. In many cases, experience in past years will be a useful guide.

Agencies may be required to change the nature or level of detail of their financial plans from year to year due to changing circumstances or as required by OMB. Agencies should consult with OMB about the level of detail required in financial plans well in advance of submission of apportionment requests. Requirements for supporting data are discussed in section 34.7.

Where funds are apportioned for calendar quarters or other time periods of less than a year, it is essential that provision be made for any seasonal or similar variations in fiscal requirements. When such factors make it necessary to request apportionments in varying amounts, a suitable explanation will accompany the agency request in a footnote or as a note on the reverse side of the form or on a separate sheet.

### 33.2. Requests anticipating the need for supplemental authority.

The Antideficiency Act (31 U.S.C. 1515) permits apportionments to be made that indicate the need for supplemental budget authority *only* when:

- laws have been enacted, subsequent to the transmittal to the Congress of the budget request, that require expenditures beyond administrative control;
- emergencies arise involving (1) the safety of human life, (2) the protection of property, or (3) the immediate welfare of individuals in cases where an appropriation that would allow the United States to pay, or contribute to, amounts required to be paid to individuals in specific amounts fixed by law or under formulas prescribed by law, is insufficient; or

—supplemental appropriations are required to permit payment of such pay increases as may be granted pursuant to law to civilian officers and employees (including prevailing rate employees whose compensation is fixed and adjusted from time to time in accordance with prevailing wage rates) and to retired and active military personnel.

In addition, other laws may be enacted that authorize apportionments that anticipate the need for supplemental estimates of appropriations (e.g., a continuing resolution that authorizes deficiency apportionments necessitated by civilian and military pay increases).

In any case where a requested apportionment indicates a necessity for a supplemental or deficiency estimate of appropriations, then the following notation will be made on the apportionment request (S.F. 132):

“This apportionment request indicates a necessity for a supplemental appropriation now estimated at \$\_\_\_\_\_.”

The apportionment request will be submitted to OMB along with three copies of the agency head's determination of the reasons for a deficiency apportionment, as required by law (31 U.S.C. 1515). The statement of necessity will read as follows:

“I hereby determine that it is necessary to request apportionment (or reappportionment) of the appropriation '(appropriation title)' on a basis that indicates the necessity for a supplemental estimate of appropriations, because ... [cite one of the allowable reasons mentioned above].”

The need for a supplemental will usually be reflected in quarterly apportionments by making the request for the fourth quarter less than the amount that will be required. For apportionments by activities, the amount requested for each activity must provide for carrying on that activity until the supplemental appropriation is expected to become available. OMB approval of requests for deficiency apportionment does not authorize agencies to exceed available resources within an account.

The amount of any anticipated supplemental appropriation must be fully justified. Action on the apportionment request does not commit OMB to the amount of the supplemental that will be recommended subsequently to the President or transmitted to the Congress.

## Apportionment and Reapportionment Procedures

### 34.1. Use of Standard Form 132.

Standard Form 132 will be used to request apportionment or reapportionment of each appropriation or fund account subject to apportionment, unless otherwise required by OMB. Standard Form 132 will also be used to apportion all credit accounts.

When more than one appropriation is enacted under the same title, a separate apportionment form will be submitted for each appropriation subject to apportionment. However, upon determination by OMB, a single apportionment form may be used to apportion two or more accounts as a unit.

Where budget authority for revolving funds is provided through “feeder” appropriation accounts, a single form will cover both the revolving fund and the related feeder account(s).

Where a single limitation on administrative expenses applies to two or more revolving funds, the agency may, at its option, submit to OMB for approval a single S.F. 132 for the combined limitation in lieu of distributing the limitation to the funds involved.

In the case of an appropriation from which one or more allocations are made to transfer appropriation accounts, the coordinating agency (e.g., the agency responsible for the parent account) will submit a consolidated apportionment form covering the parent account and all allocations therefrom. Agencies that receive allocations will not submit separate apportionment schedules for allocation accounts, unless specifically requested by OMB (see section 11.2).

### 34.2. Coverage of the S.F. 132.

The S.F. 132 signed by responsible OMB officials and all attachments transmitted to the agency are part of the apportionment, unless otherwise specified on the S.F. 132.

### 34.3. Initial apportionments.

In those cases where any part of the budgetary resources for an account does not result from current action by the Congress (such as permanent appropriations, public enterprise and other revolving funds subject to apportionment, reimbursements and other income, and balances of prior year budget authority), initial apportionment schedules for the year will be submitted to OMB by *August 21*, as required by 31 U.S.C. 1513(b).

In those cases where all of the budgetary resources for an account result from current action by the

Congress, initial apportionment schedules will be submitted to OMB within 10 calendar days after the approval of the appropriation or substantive acts providing new budget authority or by *August 21*, whichever is later.

In certain cases, such as programs accruing interest liabilities pursuant to the Cash Management Improvement Act, agencies may wish to submit initial apportionment requests and supporting materials to OMB on or soon after the day Congress completes action on the appropriations bill. This will expedite OMB approval of the apportionment request and help reduce potential interest liabilities. Agencies may discuss alternative ways to expedite approval of apportionments with OMB. For example, apportionments may be submitted and approved by telephone or fax for emergency funding needs.

### 34.4. Reapportionments.

Unobligated balances of amounts apportioned are available for obligation in later periods within the fiscal year and do not need to be reapportioned unless otherwise specified by OMB.

However, a reapportionment request will be submitted to OMB as soon as a change in an apportionment previously made becomes necessary due to changes in amounts available (e.g., actual reimbursements differ significantly from estimates), program requirements, or cost factors, except as specified in section 34.5. Such requests will be submitted so as to allow time for action by OMB before revised amounts are needed for obligation. Agencies are advised that apportionment action for a specific time period may not be changed after the end of the period. Where emergencies, such as those involving the safety of human life or the protection of property, require immediate action, agency requests for reapportionment and OMB approval may be accomplished by telephone. As soon thereafter as practicable, agencies will submit apportionment schedules reflecting such action.

For credit program and financing accounts, a reapportionment request is required for subsidy re-estimates, which will be made at the beginning of each fiscal year (starting with the fiscal year following the year in which a disbursement is made) as long as the loans are outstanding (see section 12.9). A reapportionment request is also required for subsidy modifications when the modification is approved by OMB (see section 12.10).

A reapportionment request will be submitted within 10 calendar days after approval of an appropriation or substantive act providing budget authority, where such authority is enacted after the initial apportionment for the year has been made (except as specified in section 34.5). Agencies are encouraged to begin preparation of apportionments and related materials as soon as the House and Senate have reached agreement on funding levels.

In some cases, initial apportionment schedules will be submitted before the unobligated balance brought forward has been precisely determined. If the unobligated balance brought forward, as shown on the latest approved apportionment schedule, differs from the unobligated balance at the end of the preceding year as reported on the final S.F. 133 for that year, and the difference is larger than the amount specified in section 34.5, then the reapportionment request must be approved by OMB before the additional funds can be obligated.

If the unobligated balances on the reapportionment schedule do not agree with those: (a) reported on the final S.F. 133 of the preceding year; (b) reported to the Treasury for inclusion in the *U.S. Government Annual Report Appendix*; or (c) presented in the *Budget Appendix* as a past-year actual amount, the agency will prepare a footnote to line 2A explaining the difference. (NOTE: The *U.S. Government Annual Report Appendix* of the Department of the Treasury (formerly known as the *Treasury Combined Statement*) will be referred to in this Circular as the *Treasury Annual Report Appendix*.)

#### **34.5. Adjustments not requiring submission of a reapportionment request.**

Unless OMB determines otherwise, amounts apportioned by time periods of less than a year (e.g., calendar quarters or similar time periods) may be adjusted as follows without the submission of a reapportionment request (S.F. 132):

- Adjustments in the amount of unobligated balances brought forward (line 2.A) up to \$200,000 or one percent of the amount of total budgetary resources, whichever is lower, will be added to or subtracted from the amount apportioned for the period in progress when the adjustment is made.
- Amounts of budget authority transfers (line 1.D) or balances transferred (line 2.B), up to \$200,000 or one percent of the amount of total budgetary resources, whichever is lower, will be added to or subtracted from the amount apportioned for the time period in progress when the adjustment is made.

tioned for the time period in progress when the adjustment is made.

- Amounts of indefinite budget authority (line 1), reimbursements (line 3), or recoveries (line 4) that are realized above or below anticipated amounts, up to \$200,000 or one percent of the amount of total budgetary resources, whichever is lower, will be added to or subtracted from the amount apportioned for last time period.

If so specified on the most recently approved apportionment form or otherwise approved in writing by OMB, other specific types of adjustments to apportionments may be made without the submission of a reapportionment request. These will include amounts of supplemental appropriations or other authority enacted in the last period, adjustments of amounts apportioned on bases other than time periods, and adjustments of time period apportionments other than those mentioned above.

In credit financing accounts, additional amounts for the payment of interest to Treasury are automatically apportioned.

#### **34.6. Treatment of automatic adjustments on reapportionment requests.**

Unless OMB determines otherwise, when amounts are automatically apportioned (e.g., as specified in section 32.1(e) or section 34.5) and there is a subsequent need for reapportionment, adjustments previously made as automatic apportionments will be reflected on the “Amount of Latest S.F. 132” column. In such cases, a footnote will indicate where changes have been previously made as automatic apportionments.

#### **34.7. Supporting data.**

Apportionment and reapportionment requests will be supported by sufficient data to justify the financial requirements set forth therein. Agencies are encouraged to discuss the availability of supporting data, including performance goals and performance indicators such as output and outcome measures where possible, with OMB prior to the time initial apportionments are submitted so that specific supporting data that may be required by OMB can be provided.

OMB may request agencies to provide supporting data on full time equivalent employment (FTE) as part of their apportionment requests. For example, OMB may request agencies to provide plans on expected and/or actual FTE usage for the agency as a whole, or for components within agencies, e.g., bureaus or accounts. FTE data backing up the apportionment request will be required.



tionment may be requested on a monthly, quarterly, or other basis depending on the program and situation. Exhibit 34A provides a sample report.

Whenever an apportionment or reapportionment request contains a proposed rescission or deferral, it will be accompanied by a rescission or deferral report outlining the reasons for and effect of the proposed action. (See section 38.1 instructions on preparation of these reports.)

#### **34.8. Number of copies.**

Normally, an original and one copy of the S.F. 132 will be submitted directly to OMB for each account (or group of accounts as required by OMB) subject to apportionment. An original and two copies will be submitted for any S.F. 132 that has an entry on line 9 (Withheld pending rescission) or 10 (Deferred). To the extent practicable, all the forms for each independent agency, departmental bureau, or similar subdivision will be submitted together and numbered consecutively in the space provided in the upper right hand corner of the S.F. 132.

#### **34.9. Signature.**

The original S.F. 132 will be signed by an officer duly authorized by the head of the agency for each independent agency, departmental bureau, or similar subdivision. In the case of electronic transmittal of the S.F. 132, an alternative approved in writing by OMB may be used. The agency signature block shall be blank when the apportionment is initiated by

OMB. Signatures on other sheets and copies may be affixed by stamp, typing, or other means. Any changes in figures will be initialed on each copy by the officer who signs the forms.

#### **34.10. Action by OMB.**

Action upon agency apportionment and reapportionment requests will be appropriately entered by OMB on lines 8 through 12 in the third column, “Action by OMB,” of the S.F. 132 and validated by a signature on the “Apportioned” line. Lines 1 through 7 in the third column will be used by OMB in cases where the budgetary resources solely available for apportionment shown on the S.F. 132 submitted by the agency are changed or if OMB disagrees with any of the amounts in the “Agency Request” column.

In those cases where initial apportionment requests are submitted by August 21 (see section 34.3), OMB will notify agencies of the action taken on the initial requests by September 10, as required by law. In the case of accounts that have budgetary resources solely as a result of current action by the Congress, OMB will notify the agencies concerned of the action taken on apportionment or reapportionment requests within 30 calendar days after the approval of the act providing new budget authority or by September 10, whichever is later.

At the time the apportionment or reapportionment action is approved by OMB, the original S.F. 132 will be forwarded to the agency concerned.

## Sample FTE Plan

Date: \_\_\_\_\_

### DEPARTMENT OF GOVERNMENT FTE USAGE PLAN (FY 1998)

(Cumulative FTEs to Date)

	Reporting Period <sup>1</sup>	Actual/Plan FTE Usage <sup>2</sup>
October.....	(10/1–10/28)	
November.....	(10/29–11/25)	
December.....	(11/26–12/23)	
January.....	(14/24–1/20)	
February.....	(1/21–2/17)	
March.....	(2/18–3/30)	
April.....	(3/31–4/27)	
May.....	(4/28–5/15)	
June.....	(5/26–6/22)	
July.....	(6/23–7/20)	
August.....	(7/21–8/31)	
September.....	(9/1–9/28)	

<sup>1</sup> The reporting periods in this column are described in the Office of Personnel Management SF 113G reporting system. Each agency should provide dates that correspond to its own pay periods. Agencies serviced by the Department of Defense's payroll system have different pay periods.

<sup>2</sup> Actual FTE data should be provided if it is available. Actual data should correspond with the SF 113G report provided to OPM.

Each plan will include:

- actual cumulative FTE usage from straight-time hours by month, as reported to the Office of Personnel Management (OPM) on the SF 113G report through the most recent actual period;
- planned cumulative FTE usage levels by month for remaining periods; and
- an explanation, if applicable, of why agency plans are not consistent with approved FTE levels.

Additional detail will be reported when appropriate or when requested by OMB. Unless otherwise determined by OMB, the periods on the report will correspond to the SF 113G reporting periods published by OPM.

Plans will be revised if:

- approved FTE levels are revised or plans change significantly;
- subsequent actual data for the agency exceeds the most recent plan; or
- requested by OMB.

## Explanation of Standard Form 132, Apportionment and Reapportionment Schedule

### 35.1. Explanation of form and line entries.

The S.F. 132 is divided into two general sections: Budgetary Resources and Application of Budgetary Resources.

Agencies will make entries in the column "Agency Request" for each applicable line item. The column "Amount on Latest S.F. 132" will be left blank on initial apportionment requests. On reapportionment requests, agencies will enter the amounts in the "Action by OMB" column of the most recently approved S.F. 132 in this column. If there are no entries for lines 1 through 7 in the "Action by OMB" column, agencies will enter the amounts contained in the "Agency Request" column of the most recently approved S.F. 132. Unless OMB determines otherwise, when amounts are automatically apportioned (e.g., as specified in section 32.1(e) or section 34.5) and there is a subsequent need for reapportionment, adjustments previously made as automatic apportionments will be reflected on the "Amount on Latest S.F. 132" column. In such cases, a footnote will indicate whether changes have been previously made as automatic apportionments. The detailed information

to be reported on each line of the form is explained below.

Usually, lines for reporting actual amounts will apply only to reapportionment requests. Unless more recent figures are available, amounts will be in agreement with the latest S.F. 133. A footnote will be shown (at the bottom of the S.F. 132) to indicate the period covered by the actual amounts reported on the form.

The following is a table of contents for the exhibits of apportionment or reapportionment requests that are provided for illustration.

<i>Exhibit No.</i>	<i>Description</i>
35A	One-year appropriation—Initial apportionment
35B	No-year appropriation—Initial apportionment
35C	No-year appropriation—Reapportionment
35D	Appropriations under continuing resolution
35E	Appropriations and unobligated balances under continuing resolution
35F	Reapportionment following a continuing resolution
35G	Public enterprise (revolving) or intragovernmental (revolving) fund—Reapportionment
35H	Trust fund limitation
35I	Negative amount due to reduced unobligated balance

### BUDGETARY RESOURCES

Line Entry	Explanation
Line 1. Budget authority: A. Appropriations .....	<p>Enter the amount of appropriations specified in an appropriations act or in a substantive act and becoming available on or after October 1 of the fiscal year.</p> <p>Include any enacted supplemental appropriations and the portion of indefinite appropriations warranted by Treasury. Amounts will be net of enacted rescissions of current year appropriations and amounts canceled under the Line Item Veto Act.</p> <p>In the case of special and trust fund accounts designated by Treasury as "available," enter the amount of receipts credited to the account.</p> <p>The treatment of reappropriations of funds that have expired differs from the treatment of reappropriations of amounts that have not expired in the following ways:</p> <p>—For reappropriations of funds that have expired, a reappropriation will be entered on line 1.A of the gaining account. The losing account has expired, therefore, no reapportionment action is needed for the losing account.</p> <p>—For reappropriations of funds that have not expired, Treasury records a nonexpenditure transfer between the losing account and the gaining account. The losing account will record a transfer out (on line 1.D or 2.B, as appropriate). The gaining account will record a transfer in (on line 1.D or 2.B, as appropriate), a reappropriation of the same amount (on line 1.A), and a negative amount on line 6.E to remove the double counting. The public law citation on line 6.E should be the appropriations act that reappropriated the amount.</p> <p>For accounts operating under a continuing resolution, enter the annualized level of appropriations warranted (or requested to be warranted—with OMB approval) by Treasury pursuant to a continuing resolution. When the account's usual source of budget authority is enacted, the amount of the appropriation will be changed to be equal to the amount specified in the regular appropriations act.</p>

## BUDGETARY RESOURCES—Continued

Line Entry	Explanation
B. Borrowing authority .....	<p>Enter the amount of new authority to borrow becoming available on or after October 1 of the fiscal year.</p> <p>This is the amount of definite authority specified in law or indefinite borrowing authority anticipated to be used to cover obligations during the year. New budget authority will be entered even though subsequent appropriations or collections credited to the account are used to liquidate obligations incurred against such authority to borrow.</p> <p>Amounts shown on this line will be net of enacted rescissions of current authority to borrow.</p> <p>NOTE: Do not include amounts appropriated specifically to liquidate debt, since this does not constitute budget authority.</p> <p>For direct loan financing accounts, enter the amount of new authority to borrow needed to finance the part of direct loan obligations not financed by offsetting collections, i.e., subsidy payments from the program account and fees from borrowers.</p> <p>For guaranteed loan financing accounts, enter the amount of new authority to borrow needed to cover any default claims that cannot be financed by unobligated balances.</p> <p>For revolving funds in which credits and repayments to indefinite borrowing authority are available for obligation, include only the amount of new borrowing authority anticipated to be obligated during the year. Amounts collected or anticipated to be collected (on lines 3.A, 3.B, or 3.C) that will be used to repay borrowing will be shown, as a negative amount, on line 6.C.</p>
C. Contract authority .....	<p>Enter the amount of new contract authority becoming available on or after October 1 of the fiscal year. Amounts on this line will be net of enacted rescissions of contract authority.</p> <p>For available indefinite contract authority, enter the amount anticipated to be used to cover obligations during the year.</p> <p>New budget authority will be reported even though subsequent appropriations or collections credited to the account are used to liquidate obligations incurred against such contract authority.</p> <p>NOTE: Do not include appropriations to liquidate contract authority, since this does not constitute budget authority.</p>
D. Net transfers, current year authority realized (+ or -) .....	<p>Enter the net amount of budget authority enacted that is actually transferred to (+) or from (-) the account under existing legislation.</p> <p>The entries on this line are transfers of new budget authority, while the entries on line 2.B are transfers of prior year available, unobligated balances.</p> <p>The entries on this line are nonexpenditure transfers between two Federal Government accounts for the purposes of the receiving or gaining account. (The treatment of transfers is explained in section 11.2.)</p> <p>NOTE: All transfers between Federal funds (accounts that are not trust funds; i.e., general, special, management, and revolving funds) and trust funds are treated as expenditure transfers. See section 11.2 for additional information.</p> <p>Entries related to transfers will be supported by a listing (on the back of the S.F. 132 or on a separate sheet) of the individual accounts from which and to which the transfers have been or are to be made.</p> <p>For each transfer to (+) or from (-) the account, specify the amount actually transferred. Identify the amounts of the most current estimates by an asterisk. The listing shall include the following note: "Asterisks indicate current estimates of amounts to be transferred under existing legislation."</p>
E. Other .....	<p>Enter the amount of indefinite appropriations anticipated to become available under existing law for the remainder of the fiscal year. Do not include those appropriations already warranted by Treasury under such appropriations (and included on line 1.A). Do not include anticipated, unenacted supplemental appropriations.</p> <p>Include the current estimate of any new budget authority anticipated to be transferred to (+) or from (-) the account under existing legislation. Do not include transfers realized which are shown on line 1.D. Do not include anticipated transfers that require legislation.</p> <p><i>Use this line for other amounts only with prior approval of OMB.</i></p>

BUDGETARY RESOURCES—Continued

Line Entry	Explanation
	<i>Identify in a footnote the reference to law(s) providing the appropriations shown on lines 1.A through 1.E.</i>
Line 2. Unobligated balance:	
A. Brought forward, October 1 .....	<p>This line applies only to no-year and unexpired multiple-year accounts. Enter the available, unobligated balance brought forward from prior fiscal years as of October 1 of the current fiscal year.</p> <p>This line should include available, unobligated balances of all budgetary resources as defined in section 11.2.</p> <p>Rescissions enacted in the current year of these prior year balances will be shown on line 6.B.</p> <p>If balances brought forward from prior years must be apportioned before the actual balance is known, an estimated amount will be reported on this line and indicated with “est.” added to the stub. The actual balance will be used in the next reapportionment request.</p> <p>If the amount does not agree with those (a) reported on the final S.F. 133 of the preceding year; (b) reported to the Treasury for inclusion in the <i>Treasury Annual Report Appendix</i>; or (c) presented in the <i>Budget Appendix</i> as a past-year actual amount, the agency will prepare a footnote to line 2.A explaining the difference.</p> <p>If the account is apportioned by time periods and the difference between the estimate and the actual is within the range of adjustment permitted by section 34.5, the apportionments will be adjusted accordingly. If the difference is greater, a request for reapportionment must be approved by OMB before unapportioned funds can be obligated.</p>
B. Net transfers, prior year balance, actual (+ or -) .....	<p>Enter the net amount of any unobligated balance of prior year budget authority actually transferred to (+) or from (-) the account. Do not include transfers required or permitted by law from trust funds to Federal funds. (These transfers will be entered on line 3.D.)</p> <p>The entries on this line are transfers of prior year balances, while the entries on line 1.D are generally transfers of current year budget authority.</p> <p>The entries on this line are nonexpenditure transfers.</p> <p>NOTE: The treatment of expenditure transfers is explained in section 11.2.</p> <p>Entries related to transfers will be supported by a listing (on the back of the S.F. 132 or on a separate sheet) of the individual accounts from which or to which the transfers have been or are to be made. For each transfer to (+) or from (-) the account specify the amount actually transferred or to be transferred. Identify the amounts of the most current estimates by an asterisk. The listing shall include the following note: “Asterisks indicate current estimates of amounts to be transferred under existing legislation.”</p>
C. Anticipated transfers, prior year balance (+ or -) .....	<p>Enter the current estimate of any balances to be transferred to (+) or from (-) the account under existing legislation. Do not include anticipated transfers that require legislation. Do not include transfers required or permitted by law from trust funds to Federal funds; these are reported on line 3.D.</p>
Line 3. Spending authority from offsetting collections (gross):	
A. Earned:	
1. Collected .....	<p>For initial apportionments, put all anticipated collections on line 3.C.2. If the account is reapportioned during the year, actual amounts reported on the S.F. 133 should be used on lines 3.A, 3.B, 3.C.1, and 3.D and anticipated amounts on line 3.C.2.</p> <p>Enter the reimbursements and other income earned and collected to date during the current fiscal year, including those for revolving funds.</p> <p>Enter collections of receivables factored into either the net unpaid obligations or the unobligated balances brought forward, if any.</p> <p>Refunds collected are to be credited to the appropriation or fund account charged with the original obligation. Enter the collections of refunds of prior year obligations that have been outlayed.</p> <p>For financing accounts, this amount will include the subsidy collected from the program account when loans are disbursed.</p>
2. Receivable from Federal sources .....	<p>Enter the reimbursements from another Federal Government account earned, but not collected, to date during the current, fiscal year, including those for revolving funds.</p> <p>For collections of receivables factored into either the net unpaid obligations or the unobligated balances brought forward, enter, as a negative, the decrease in reimburseable receivables. Also, enter, as a negative, receivables written off.</p>

## BUDGETARY RESOURCES—Continued

Line Entry	Explanation
	For direct loan financing accounts, include the loan subsidy receivable from the program account at the time the loan is obligated and the program account records a loan subsidy payable to the financing account.
B. Change in unfilled customer orders (+ or -):	
1. Advance received .....	Enter the increase (+) or decrease (-) from October 1 in unfilled orders on hand accompanied by an advance.
2. Without advance from Federal sources .....	Enter the increase (+) or decrease (-) from October 1 in unfilled orders on hand from other Government accounts that are valid obligations of the ordering account that are not accompanied by an advance.
C. Anticipated for rest of year:	
1. Advance for anticipated orders .....	<i>There should be no entry on this line.</i> Advances without orders will be held in a deposit fund until an order is received. Exceptions must be approved by OMB.
2. Without advance .....	Enter a current estimate of the reimbursements and refunds expected for the remainder of the year.
	For direct loan financing accounts, enter a current estimate for the rest of the year of the loan subsidy anticipated from the program account.
D. Transfers from trust funds:	
1. Collected .....	Enter the expenditure transfers from a trust fund to a general fund account, pursuant to appropriations or other laws, to fund the activities of an agency that are (or would be) normally funded in a general fund account. Exclude payments or repayments from trust fund accounts for reimbursable work. Such reimbursable amounts should be recorded on lines 3.A, 3.B, or 3.C, as appropriate.
	Enter collections of receivables or anticipated transfers factored into either the net unpaid obligations or the unobligated balances brought forward, if any.
2. Anticipated .....	Enter the expenditure transfers anticipated for the remainder of the year.
	For collections of receivables factored into either the net unpaid obligations or the unobligated balances brought forward, enter, as a negative, the decrease in reimbursable receivables. Also, enter, as a negative, receivables written off.
Line 4. Recoveries of prior year obligations:	
A. Actual .....	Enter any cancellations or downward adjustments of obligations incurred in prior fiscal years that were not outlayed. The actual recoveries, as shown on the S.F. 133, will be shown on reapportionment requests.
B. Anticipated .....	Enter the current estimate of additional recoveries of prior fiscal year obligations anticipated in unexpired accounts for the remainder of the fiscal year.
	For no-year and multi-year accounts, there may be amounts on this line after the first fiscal year.
	For annual accounts, there should be no entry on this line.
Line 5. Temporarily not available pursuant to P.L. _____ (-) .....	Enter as a negative amount the portion of budgetary resources temporarily not available for obligation pursuant to a specific provision of law. For example: —When an account is operating under a part-year continuing resolution, enter as a negative amount the portion of the annualized level included on line 1 that is not available under the terms of the continuing resolution. —When a congressionally-initiated deferral of an amount that has been appropriated is enacted, including enactment of a deferral proposed by the Executive, enter the amount not available due to congressional action as a negative amount on this line. —When an appropriations act specifies that all or a portion of the amount appropriated is not available for obligation until specifically authorized by another law, the amount is appropriated and is shown, as a positive amount, on line 1.A. In such cases, enter the amount not available, as a negative amount, on this line. (NOTE: This differs from amounts that are only appropriated contingent upon the occurrence of a policy decision by the Executive, for example, upon submission of a request by the President. In such cases, the amounts are not appropriated until the event occurs. Since no amount is shown as appropriated on line 1.A, there is no need to show any reduction on this line.)

BUDGETARY RESOURCES—Continued

Line Entry	Explanation
	<p>—When a provision of law, such as a benefit formula or limitation on obligations, precludes amounts in special or trust funds from obligation, include the amounts not available, as a negative amount, on this line. The special and trust fund receipts that are available will be shown on line 1.</p> <p>—When a portion of offsetting collections credited to a revolving fund or other fund is not available for obligation because of a limitation on obligations, enter the amount not available. The offsetting collections will be shown on line 3.</p> <p>—When the President has ordered a sequester pursuant to the Balanced Budget and Emergency Deficit Control Act of 1985, enter the amount of budgetary resources temporarily withheld from obligation in special and trust fund accounts where amounts are not permanently canceled. Amounts permanently canceled will be shown on line 6. (If there are questions as to whether amounts are temporarily withheld, consult with your OMB representative. Most accounts are permanently canceled and are shown on line 6.E.)</p> <p>Identify in the stub column the public law containing the restriction. The Impoundment Control Act (2 U.S.C. 683–684) and the Antideficiency Act (31 U.S.C. 1512) are not valid authorizing citations for this line.</p>
Line 6. Permanently not available:	
A. Cancellations of expired and no-year accounts (–) .....	Enter the amount of any budgetary resources canceled in no-year accounts pursuant to 31 U.S.C. 1555.
B. Enacted rescissions of prior-year balances (–) .....	Enter the amount of enacted rescissions of prior-year balances. Include rescissions of current year amounts on line 1.
C. Capital transfers and redemption of debt (–) .....	Enter the amount transferred to the general fund of the Treasury; i.e., deposited to Treasury receipt accounts for “Earnings of Government-owned enterprises” or “Repayments of capital investment, Government-owned enterprises.” Also, include the amount of principal repayments paid to Treasury for borrowing outstanding. This entry does not include interest payments, which are treated as an obligation and an outlay.
	Include the amount of offsetting collections that were used to liquidate obligations incurred against contract authority.
D. Other authority withdrawn (–) .....	Include amounts of contract and borrowing authority withdrawn.
E. Pursuant to Public Law — (–) ...	Enter amounts that are permanently canceled by law. For example: <p>—When a general provision of an appropriations act specifies that a specific amount is to be reduced from more than one account and authorizes the agency head or other Executive Branch official to distribute the reduction, enter the canceled amount on this line.</p> <p>—When the President has ordered a sequester pursuant to the Balanced Budget and Emergency Deficit Control Act of 1985, enter the amount of budgetary resources permanently canceled.</p>
	Do not report amounts rescinded on this line. (Such amounts will be netted on line 1.A, 1B, 1C, or shown on line 6.B, as appropriate.)
F. Anticipated rest of year (+ or –) .....	Enter the current estimate of additional amounts anticipated to become permanently unavailable through capital transfers and redemption of debt during the remainder of the fiscal year.
	Use this line for reporting other transactions only with prior approval of OMB.
Line 7. Total budgetary resources .....	Enter the sum of the amounts shown on lines 1 through 6. This amount represents the total amount of budgetary resources available for apportionment in the fiscal year for which the schedule is being submitted.

APPLICATION OF BUDGETARY RESOURCES

Line Entry	Explanation
Line 8. Apportioned .....	Enter the amounts approved on the latest S.F. 132 and the amounts now requested to be apportioned under Category A, Category B, or a combination thereof. In cases where both Category A and Category B are used, insert a descriptive label on the Category A line to distinguish the amounts apportioned by quarter from the remaining amounts.

## APPLICATION OF BUDGETARY RESOURCES—Continued

Line Entry	Explanation
Category A .....	<p>Enter the amount requested to be apportioned for each calendar quarter in the fiscal year.</p> <p>Apportionments previously approved are not subject to change after the close of the period for which the apportionment is made.</p> <p>Where the cumulative amount apportioned through the current period is to be decreased below the cumulative amount previously apportioned through the end of the preceding period, the amount apportioned for the current period will be revised to a negative amount (see exhibit 35I).</p> <p>When (1) a continuing resolution provides funds retroactively for a funding hiatus, (2) apportionment of an account's usual source of budget authority is made after the first quarter, and (3) other resources are insufficient to cover operations for the first quarter, a single amount will be entered for the period beginning with the first fiscal quarter and ending with the quarter in which the apportionment action is taken. A brace will be put in the stub connecting the appropriate number of quarters.</p> <p>Enter the amount of obligations incurred during <i>each</i> time period whenever funds are apportioned by quarter. The estimates should be as of the date of the latest S.F. 133 if more recent amounts are not available. The amounts should be placed in the space provided in the stub column under the memorandum entry of obligations incurred. The period covered by such amounts should be identified in a footnote.</p>
Category B .....	<p>Enter the amounts requested to be apportioned on a basis other than calendar quarters, such as time periods other than quarters, activities, projects, objects, or a combination thereof (see sections 31.3 and 31.4).</p> <p>Enter in the stub column a description of the type of apportionments requested on lines (1), (2), etc. Also, enter the amount of obligations incurred for each Category B apportionment as of the latest S.F. 133 if more recent amounts are not available. The periods covered by such amounts should be the same as the period for Category A, and identified in the footnote.</p> <p>Where insufficient space is provided on the standard form to list the categories by which apportionments are to be made or where apportionments are to be made both by activities (or projects or objects) and by time periods within the fiscal year, the distribution of the requested apportionments will be shown by adding lines to the standard form (if OMB has approved the preparation of the form via electronic means) or in an attachment.</p>
Line 9. Withheld pending rescission .....	For instructions on the use of this line, see section 37.2.
Line 10. Deferred .....	For instructions on the use of this line, see section 37.2.
Line 11. Unapportioned balance of revolving fund .....	<p>This line will be used primarily for public enterprise funds, intragovernmental revolving funds, and as trust funds that are subject to apportionment. For these types of funds, enter the amount of budgetary resources that is not apportioned (made available for obligation) in order to preserve a portion of the fund's capital so it will continue to revolve or so it will be available for the purposes for which it was provided (see section 11.2).</p> <p>Do not report amounts deferred or proposed for rescission on this line. Typically, in a guaranteed loan financing account, the uninvested funds that serve as a reserve against loan guarantee defaults will be recorded on this line.</p> <p>The amount on this line should equal the amount shown on line 7, less the amounts apportioned on line 8, less any amounts withheld pending rescission or deferred and shown on lines 9 or 10, respectively.</p>
Line 12. Total budgetary resources .....	Enter the sum of amounts on lines 8, 9, 10, and 11. This entry will be the same as the amount reported on line 7.



# One-Year Appropriation—Initial Apportionment

STANDARD FORM 132  
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Sheet 1 of 2  
Fiscal year 19CY

Include reference to law(s) providing budget authority.

## APPORTIONMENT AND REAPPORTIONMENT SCHEDULE

<p>AGENCY <u>Department of Government</u></p> <p>BUREAU <u>Office of the Secretary</u></p> <p>DESCRIPTION</p>	<p>APPROPRIATION OR FUND TITLE AND SYMBOL <u>80Y0137 Salaries and expenses</u></p>
---	--

**BUDGETARY RESOURCES**

1. Budget authority:

A. Appropriations ..... P.L. 99-300 .....

B. Borrowing authority .....

C. Contract authority .....

D. Net transfers, current year authority (+ or -) .....

E. Other .....

Unobligated balance:

A. Brought forward October 1 .....

B. Net transfers prior year balance, actual (+ or -) .....

C. Anticipated transfers prior year balance (+ or -) .....

Spending authority from offsetting collections (Gross):

A. Earned:

1. Collected .....

2. Receivable from Federal sources .....

B. Change in unfilled customers' orders (+ or -):

1. Advance received .....

2. Without advance from Federal sources .....

C. Anticipated for rest of year:

1. Advance for anticipated orders .....

2. Without advance .....

D. Transfers from trust funds:

1. Collected .....

2. Anticipated .....

4. Recoveries of prior year obligations:

A. Actual .....

B. Anticipated .....

5. Temporarily not available pursuant to P.L. \_\_\_\_\_ (-) .....

6. Permanently not available:

A. Cancellations of expired and no-year accounts (-) .....

B. Enacted rescissions of prior year balances (-) .....

C. Capital transfers and redemption of debt (-) .....

D. Other authority withdrawn (-) .....

E. Pursuant to P.L. \_\_\_\_\_ (-) .....

F. Anticipated for rest of year (+ or -) .....

7. TOTAL BUDGETARY RESOURCES .....

AMOUNT ON LATEST S.F. 132	AGENCY REQUEST	ACTION BY
	7,400,000	
	403,000	
	7,803,000	

Entries on these lines will reflect the net amount of actual transfers to (+) or from (-) the account. Current estimates of transfers to be made under existing law may be included, but must be identified by footnote as an estimate. Anticipated transfers requiring legislation will not be included.

This entry includes any funds not available for obligation pursuant to a specific provision in law. The public law containing the restriction will be identified in the stub column. 31 U.S.C. 1512 and the impoundment Control Act are not valid authorizing citations.

The account title must be the same as the enacted appropriation. The account symbol(s) must be those assigned by the Treasury Department.

On initial apportionment forms, this line entry represents the amount of definite appropriations becoming available on or after October 1 of the fiscal year for which the schedule is submitted. It includes appropriations, pursuant to a continuing resolution, and will be net of enacted rescissions of budget authority.

Supporting documentation, including specific sources, legal authority, and amounts, should be included as an attachment.

This inclusion of estimates in determining the amounts available for apportionment in no way authorizes an agency to obligate amounts anticipated for the rest of the year on lines 3C or 4B of the S.F. 133.

The total shown on line 7 must equal the total shown on line 12.

## One-Year Appropriation—Initial Apportionment—Continued

STANDARD FORM 132  
(Revised September 1995)  
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## APPORTIONMENT AND REAPPORTIONMENT SCHEDULE

AGENCY <u>Department of Government</u>	APPROPRIATION OR FUND TITLE AND SYMBOL		
BUREAU <u>Office of the Secretary</u>	80Y0137 Salaries and expenses		
DESCRIPTION	AMOUNT ON LATEST S.F. 132	AGENCY REQUEST	ACTION BY OMB
<b>APPLICATION OF BUDGETARY RESOURCES</b>			
8. Apportioned:	<i>Memorandum: Obligations incurred</i>		
Category A:			
(1) First quarter .....		1,953,000	
(2) Second quarter .....		1,950,000	
(3) Third quarter .....		1,950,000	
(4) Fourth quarter .....		1,950,000	
Category B:			
(1)			
(2)			
(3)			
(4)			
9. Withheld pending rescission .....			
10. Deferred .....			
11. Unapportioned balance of revolving fund .....			
12. TOTAL BUDGETARY RESOURCES .....		7,803,000	

The "Memorandum: Obligations incurred" is blank because the apportionment request predates the beginning of the fiscal year.

This column "Amount on Latest S.F. 132," should be left blank on initial apportionments.

The total shown on line 7 must equal the total shown on line 12.

SUBMITTED Authorized officer 8/21/CCY APPORTIONED .....  
(Authorized officer) (Date) (Date)

☆ GPO : O - 352-398

NOTE: Exhibit 43A illustrates the Report on Budget Execution for this account.

Initial apportionment requests are required within 10 days after the approval of the act providing budget authority, or by August 21, whichever is later, except where authority is provided without current action by the Congress. In such cases, initial apportionment requests will be submitted by August 21.

## No-Year Appropriation—Initial Apportionment

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(Revised September 1995)  
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Sheet 1 of 2  
Fiscal year 19CY

### APPORTIONMENT AND REAPPORTIONMENT SCHEDULE

AGENCY <u>Department of Government</u>	APPROPRIATION OR FUND TITLE AND SYMBOL <u>Research and development</u>		
BUREAU <u>Bureau of Central Services</u>	<u>80X1309</u>		
DESCRIPTION	AMOUNT ON LATEST S.F. 132	AGENCY REQUEST	ACTION BY OMB
<b>BUDGETARY RESOURCES</b>			
1. Budget authority:			
A. Appropriations <u>P.L. 99-456</u> .....		25,000,000	
B. Borrowing authority .....			
C. Contract authority .....			
D. Net transfers, current year authority (+ or -) .....			
E. Other .....			
2. Unobligated balance:			
A. Brought forward October 1.....(est.) .....		1,180,000	
B. Net transfers prior year balance, actual (+ or -) .....			
C. Anticipated transfers prior year balance (+ or -) .....			
3. Spending authority from offsetting collections (Gross):			
A. Earned:			
1. Collected .....			
2. Receivable from Federal sources .....			
B. Change in unfilled customers' orders (+ or -):			
1. Advance received .....			
2. Without advance from Federal sources .....			
C. Anticipated for rest of year:			
1. Advance for anticipated orders .....		400,000	
2. Without advance .....			
D. Transfers from trust funds:			
1. Collected .....			
2. Anticipated .....			
4. Recoveries of prior year obligations:			
A. Actual .....			
B. Anticipated .....		150,000	
5. Temporarily not available pursuant to P.L. _____ (-) .....			
6. Permanently not available:			
A. Cancellations for expired and no-year accounts (-) .....			
B. Enacted rescissions of prior year balances (-) .....			
C. Capital transfers and redemption of debt (-) .....			
D. Other authority withdrawn (-) .....			
E. Pursuant to P.L. _____ (-) .....			
F. Anticipated for rest of year (+ or -) .....			
7. TOTAL BUDGETARY RESOURCES .....		26,730,000	

Include reference to law(s) providing budget authority.

Amounts on line 1 will include only amounts expected to be received and to become available without further congressional action.

This line will be used to report expected cancellations or downward adjustments of obligations reported in prior years for unexpired accounts.

This column should be left blank on initial apportionments.

If the account must be apportioned before the actual unobligated balance is known, an estimated amount will be entered on this line of the initial apportionment form and "est." should be typed in the stub. If adjustments are subsequently required, a reapportionment form will be submitted, except as provided in section 34.5.

## No-Year Appropriation—Initial Apportionment—Continued

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## APPORTIONMENT AND REAPPORTIONMENT SCHEDULE

AGENCY <u>Department of Government</u>	APPROPRIATION OR FUND TITLE AND SYMBOL <u>Research and development</u>		
BUREAU <u>Bureau of Central Services</u>	<u>80X1309</u>		
DESCRIPTION	AMOUNT ON LATEST S.F. 132	AGENCY REQUEST	ACTION BY OMB
<b>APPLICATION OF BUDGETARY RESOURCES</b>			
8. Apportioned:			
Category A: Administrative expenses			
(1) First quarter .....		120,000	
(2) Second quarter .....		120,000	
(3) Third quarter .....		120,000	
(4) Fourth quarter .....		120,000	
Category B:			
(1) Research		16,800,000	
(2) Dev. of products		9,450,000	
(3)			
(4)			
9. Withheld pending rescission .....			
10. Deferred .....			
11. Unapportioned balance of revolving fund .....			
12. TOTAL BUDGETARY RESOURCES .....		26,730,000	

*Memorandum:  
Obligations incurred*Where amounts are  
apportioned under  
both Category A and  
Category B, add a  
stub description to  
Category A.

SUBMITTED Authorized officer 8/21/CCY APPORTIONED .....  
 (Authorized officer) (Date) (Date)

☆ GPO : O - 352-398

Normally, initial apportionment requests  
are required by August 21 when all or  
part of funds are available without current  
action by the Congress.

## No-Year Appropriation—Reapportionment

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On reapportionment forms, this entry will include enacted appropriations, an estimate of indefinite appropriations warranted by Treasury, any enacted supplemental appropriations, and, in the case of "available" special and trust funds, the amount of receipts credited to the account.

### APPORTIONMENT AND REAPPORTIONMENT SCHEDULE

AGENCY	APPROPRIATION OR FUND TITLE AND SYMBOL		
Department of Government	Research and development 80X1309		
BUREAU			
Bureau of Central Services			
DESCRIPTION	AMOUNT ON LATEST S.F. 132	AGENCY REQUEST	ACTION BY OMB

**BUDGETARY RESOURCES**

1. Budget authority:

A. Appropriations. . . . . P.L. 99-456 . . . . . 25,000,000      25,000,000

B. Borrowing authority . . . . .

C. Contract authority . . . . .

D. Net transfers, current year authority (+ or -) . . . . .

E. Other . . . . .

2. Unobligated balance:

A. Brought forward October 1. (Actual) . . . . . 1,298,000 1/      1,610,000

B. Net transfers prior year balance, actual (+ or -) . . . . .

C. Anticipated transfers prior year balance (+ or -) . . . . .

3. Spending authority from offsetting collections (Gross):

A. Earned:

1. Collected . . . . . 86,000

2. Receivable from Federal sources . . . . .

B. Change in unfilled customers' orders (+ or -):

1. Advance received . . . . . 9,000

2. Without advance from Federal sources . . . . .

C. Anticipated for rest of year:

1. Advance for anticipated orders . . . . .

2. Without advance . . . . . 400,000      305,000

D. Transfers from trust funds:

1. Collected . . . . .

2. Anticipated . . . . .

4. Recoveries of prior year obligations:

A. Actual . . . . . 27,000

B. Anticipated . . . . . 150,000      123,000

5. Temporarily not available pursuant to P.L. \_\_\_\_\_ (-) . . . . .

6. Permanently not available:

A. Cancellations of expired and no-year accounts (-) . . . . .

B. Enacted rescissions of prior year balances (-) (P.L. 100-9) . . . . . -200,000

C. Capital transfers and redemption of debt (-) . . . . .

D. Other authority withdrawn (-) . . . . .

E. Pursuant to P.L. \_\_\_\_\_ (-) . . . . .

F. Anticipated for rest of year (+ or -) . . . . .

7. TOTAL BUDGETARY RESOURCES . . . . . 26,848,000      26,960,000

Reapportionment action is required whenever the actual balance brought forward differs from the estimate on the latest S.F. 132 by \$200,000 or one percent of total budgetary resources, whichever is lower. Change the stub entry from "estimate" to "actual" when the final determination of unobligated balance is reported.

Apportionment schedules should reflect the most recent data available. The period covered by such amounts will be indicated in a footnote.

Include reference to law(s) providing budget authority.

## No-Year Appropriation—Reapportionment—Continued

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## APPORTIONMENT AND REAPPORTIONMENT SCHEDULE

AGENCY	APPROPRIATION OR FUND TITLE AND SYMBOL		
Department of Government	Research and development 80X1309		
BUREAU			
Bureau of Central Services			
DESCRIPTION	AMOUNT ON LATEST S.F. 132	AGENCY REQUEST	ACTION BY OMB
<b>APPLICATION OF BUDGETARY RESOURCES</b>			
8. Apportioned: <i>Memorandum: Obligations incurred</i>			
Category A: Administrative expenses			
(1) First quarter.....	36,000	120,000	120,000
(2) Second quarter...		120,000	120,000
(3) Third quarter...		120,000	120,000
(4) Fourth quarter...		120,000	120,000
Category B:			
(1) Research	2,354,700	16,800,000	16,880,000
(2) Dev. of products	1,348,250	9,568,000	9,600,000
(3)			
(4)			
9. Withheld pending rescission.....			
10. Deferred.....			
11. Unapportioned balance of revolving fund.....			
12. TOTAL BUDGETARY RESOURCES.....	26,848,000	26,960,000	

SUBMITTED *Authorized officer* 12/29/CCY APPORTIONED.....  
 (Authorized officer) (Date) (Date)

☆ GPO : O - 352-398

Actual amounts are as of 11/30/CCY.  
 1/ Includes \$118,000 in unobligated balances that were automatically apportioned.

Unless OMB determines otherwise, when amounts are automatically apportioned (e.g., as specified in section 34.5), and there is a subsequent need for reapportionment, adjustments previously made as automatic apportionments will be reflected in the "Amount on Latest S.F. 132" column. In such cases, a footnote will indicate what changes were automatically apportioned.

NOTE: Exhibit 43B illustrates the Report on Budget Execution for this account.

## Appropriations Under Continuing Resolution

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Fiscal year 19CY

### APPORTIONMENT AND REAPPORTIONMENT SCHEDULE

<p>AGENCY <u>Department of Government</u></p> <p>BUREAU <u>Program Administration</u></p>	<p>APPROPRIATION OR FUND TITLE AND SYMBOL  <u>Salaries and expenses 80Y1200</u></p>
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DESCRIPTION	AMOUNT ON LATEST S.F. 132	AGENCY REQUEST	ACTION BY OMB
<b>BUDGETARY RESOURCES</b>			
1. Budget authority:			
A. Appropriations, P.L. <u>99-305</u> .....		24,000,000	<p>The actual amount or the annual rate of operations included in the continuing resolution should be shown on Line 1. If the continuing resolution is for a part of the year, that portion of the annual rate that would be needed after the end of the time period covered by the continuing resolution will be shown as a negative on line 5 and the public law of the continuing resolution will be cited.</p>
B. Borrowing authority .....			
C. Contract authority .....			
D. Net transfers, current year authority (+ or -) .....			
E. Other .....			
2. Unobligated balance:			
A. Brought forward October 1 .....			
B. Net transfers prior year balance, actual (+ or -) .....			
C. Anticipated transfers prior year balance (+ or -) .....			
3. Spending authority from offsetting collections (Gross):			
A. Earned:			
1. Collected .....		1,500	
2. Receivable from Federal sources .....			
B. Change in unfilled customers' orders (+ or -):			
1. Advance received .....			
2. Without advance from Federal sources .....			
C. Anticipated for rest of year:			
1. Advance for anticipated orders .....		1,348,260	
2. Without advance .....			
D. Transfers from trust funds:			
1. Collected .....			
2. Anticipated .....			
4. Recoveries of prior year obligations:			
A. Actual .....			
B. Anticipated .....			
5. Temporarily not available pursuant to P.L. <u>99-305</u> (-) ..		-18,200,000	
6. Permanently not available:			
A. Cancellations of expired and no-year accounts (-) .....			
B. Enacted rescissions of prior year balances (-) .....			
C. Capital transfers and redemption of debt (-) .....			
D. Other authority withdrawn (-) .....			
E. Pursuant to P.L. _____ (-) .....			
F. Anticipated for rest of year (+ or -) .....			
7. TOTAL BUDGETARY RESOURCES .....		7,149,760	

## Appropriations Under Continuing Resolution—Continued

STANDARD FORM 132  
(Revised September 1995)  
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Fiscal year 19CY

## APPORTIONMENT AND REAPPORTIONMENT SCHEDULE

AGENCY <u>Department of Government</u>	APPROPRIATION OR FUND TITLE AND SYMBOL		
BUREAU <u>Program Administration</u>	<u>Salaries and expenses 80Y1200</u>		
DESCRIPTION	AMOUNT ON LATEST S.F. 132	AGENCY REQUEST	ACTION BY OMB
<b>APPLICATION OF BUDGETARY RESOURCES</b>			
8. Apportioned:	<i>Memorandum: Obligations incurred</i>		
Category A: Administrative expenses			
(1) First quarter .....	2,065,718	5,837,440	
(2) Second quarter .....		337,440	
(3) Third quarter .....		337,440	
(4) Fourth quarter .....		337,440	
Category B:			
(1) State grants	40,014	300,000	
(2)			
(3)			
(4)			
9. Withheld pending rescission .....			
10. Deferred .....			
11. Unapportioned balance of revolving fund .....			
12. TOTAL BUDGETARY RESOURCES .....		7,149,760	

Lines 3A, 3B, and 4A as well as the memorandum entry of obligations should reflect the amount shown on the latest SF 133 if more recent figures are not available. The period covered by such amounts should be indicated in a footnote.

Note that funds made available by the continuing resolution (\$24,000,000—\$18,200,000) are all apportioned in the first quarter because in this example the continuing resolution expires at the end of the quarter. Funds made available by other laws (e.g., receipts from the public or from trust funds) may be apportioned for time periods during which they are available, including the period after the expiration of the continuing resolution.

SUBMITTED Authorized officer 8/21/CCY APPORTIONED .....  
(Authorized officer) (Date) (Date)  
☆ GPO : O - 352-398

Actual amounts are as of 10/31/CCY.

OMB normally will apportion funds made available by a continuing resolution automatically without requiring the submission of a SF 132 (see section 32.1). However, the agency may submit, or OMB may require, the submission of an SF 132.



## Appropriations and Unobligated Balances Under Continuing Resolution

STANDARD FORM 132  
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Sheet 1 of 2  
Fiscal year 19CY

### APPORTIONMENT AND REAPPORTIONMENT SCHEDULE

<p>AGENCY <u>Department of Government</u></p> <p>BUREAU <u>Program Administration</u></p>	<p>APPROPRIATION OR FUND TITLE AND SYMBOL <u>Salaries and expenses</u> <u>80Y1200, 80X1200</u></p>
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When OMB concurs, two or more Treasury accounts for similar purposes may be apportioned together. However, the agency must still maintain separate accounts internally and with Treasury.

DESCRIPTION	AMOUNT ON LATEST S.F. 132	AGENCY REQUEST	ACTION BY OMB
<b>BUDGETARY RESOURCES</b>			
1. Budget authority:			
A. Appropriations . . . P.L. <u>99-305</u> . . . . .		24,000,000	
B. Borrowing authority . . . . .			
C. Contract authority . . . . .			
D. Net transfers, current year authority (+ or -) . . . . .			
E. Other . . . . .			
2. Unobligated balance:			
A. Brought forward October 1. (actual) . . . . .	50,689,324	47,604,238	
B. Net transfers prior year balance, actual (+ or -) . . . . .			
C. Anticipated transfers prior year balance (+ or -) . . . . .			
3. Spending authority from offsetting collections (Gross):			
A. Earned:			
1. Collected . . . . .		1,500	
2. Receivable from Federal sources . . . . .			
B. Change in unfilled customers' orders (+ or -):			
1. Advance received . . . . .			
2. Without advance from Federal sources . . . . .			
C. Anticipated for rest of year:			
1. Advance for anticipated orders . . . . .			
2. Without advance . . . . .	1,349,760	1,348,260	
D. Transfers from trust funds:			
1. Collected . . . . .			
2. Anticipated . . . . .			
4. Recoveries of prior year obligations:			
A. Actual . . . . .			
B. Anticipated . . . . .			
5. Temporarily not available pursuant to P.L. <u>99-305</u> (-) . . . . .		-18,200,000	
6. Permanently not available:			
A. Cancellations of expired and no-year accounts (-) . . . . .			
B. Enacted rescissions of prior year balances (-) . . . . .			
C. Capital transfers and redemption of debt (-) . . . . .			
D. Other authority withdrawn (-) . . . . .			
E. Pursuant to P.L. _____ (-) . . . . .			
F. Anticipated for rest of year (+ or -) . . . . .			
7. TOTAL BUDGETARY RESOURCES . . . . .	52,039,084	54,753,998	

Change the stub entry from "estimate" to "actual" when the final determination of unobligated balances is reported. If the amount on this line does not agree with those: (a) reported on the final SF 133 of the preceding year; (b) reported to the Treasury for inclusion in the *Treasury Annual Report Appendix*; or (c) presented in the *Budget Appendix* as a past year actual amount, provide a footnote to line 2A explaining the difference.

Lines 3A, 3B, and 4A as well as the memorandum entry on obligations should reflect the amount shown on the latest SF 133 if more recent figures are not available. The period covered by such amounts should be indicated in a footnote.

The actual amount or the annual rate of operations included in the continuing resolution should be shown on line 1. If the continuing resolution is for a part of the year, that portion of the annual rate that would be needed after the end of the time period covered by the continuing resolution will be shown as a negative on line 5 and the public law of the continuing resolution will be cited.

## Appropriations and Unobligated Balances Under Continuing Resolution—Continued

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### APPORTIONMENT AND REAPPORTIONMENT SCHEDULE

AGENCY <u>Department of Government</u> BUREAU <u>Program Administration</u>	APPROPRIATION OR FUND TITLE AND SYMBOL <u>Salaries and expenses</u> <u>80Y1200, 80X1200</u>		
DESCRIPTION	AMOUNT ON LATEST S.F. 132	AGENCY REQUEST	ACTION BY OMB
<b>APPLICATION OF BUDGETARY RESOURCES</b>			
<i>Memorandum: Obligations Incurred</i>			
8. Apportioned:			
Category A: Administrative expenses			
(1) First quarter .....	2,250,419	2,425,021	6,485,021
(2) Second quarter .....		33,513,794	30,428,708
(3) Third quarter .....		8,390,574	8,390,574
(4) Fourth quarter .....		4,171,037	4,171,037
Category B:			
(1) State grants .....	40,014	1,665,251	3,405,251
(2) Academy construction .....	0	1,873,407	1,873,407
(3) .....			
(4) .....			
9. Withheld pending rescission .....			
10. Deferred .....			
11. Unapportioned balance of revolving fund .....			
		52,039,084	54,753,998
12. TOTAL BUDGETARY RESOURCES .....			

Category A apportionments in varying amounts and changes from the previous apportionment will be justified on an attachment.

Final determination of unobligated balances must be submitted to OMB as soon as it becomes known.

SUBMITTED Authorized officer 11/29/CCY APPORTIONED .....  
 (Authorized officer) (Date) (Date)

☆ GPO : O - 352-398

Actual amounts are as of 11/30/PCY.

OMB normally will apportion funds made available by a continuing resolution automatically without requiring the submission of a SF 132 (see section 31.2). However, the agency may submit, or OMB may require, the submission of an SF 132.

## Reapportionment Following a Continuing Resolution

STANDARD FORM 132  
(Revised September 1995)  
Office of Management and Budget  
Circular No. A-34

Sheet 1 of 2  
Fiscal year 19CY

### APPORTIONMENT AND REAPPORTIONMENT SCHEDULE

AGENCY		APPROPRIATION OR FUND TITLE AND SYMBOL		
Department of Government		Salaries and expenses		
BUREAU		80Y1200, 80X1200		
Program Administration				
DESCRIPTION		AMOUNT ON LATEST S.F. 132	AGENCY REQUEST	ACTION BY OMB
<b>BUDGETARY RESOURCES</b>				
1. Budget authority:				
A. Appropriations. . . . P.L. 99-400		24,000,000	24,000,000	
B. Borrowing authority				
C. Contract authority				
D. Net transfers, current year authority (+ or -)				
E. Other				
2. Unobligated balance:				
A. Brought forward October 1. (actual)		47,604,238	47,604,238	
B. Net transfers prior year balance, actual (+ or -)				
C. Anticipated transfers prior year balance (+ or -)				
3. Spending authority from offsetting collections (Gross):				
A. Earned:				
1. Collected		1,500	171,500	
2. Receivable from Federal sources				
B. Change in unfilled customers' orders (+ or -):				
1. Advance received				
2. Without advance from Federal sources				
C. Anticipated for rest of year:				
1. Advance for anticipated orders				
2. Without advance		1,348,260	1,178,260	
D. Transfers from trust funds:				
1. Collected				
2. Anticipated				
4. Recoveries of prior year obligations:				
A. Actual				
B. Anticipated				
5. Temporarily not available pursuant to P.L. 99-305 (-)		-18,200,000		
6. Permanently not available:				
A. Cancellations of expired and no-year accounts (-)				
B. Enacted rescissions of prior year balances (-)				
C. Capital transfers and redemption of debt (-)				
D. Other authority withdrawn (-)				
E. Pursuant to P.L. _____ (-)				
F. Anticipated for rest of year (+ or -)				
7. TOTAL BUDGETARY RESOURCES		54,753,998	72,953,998	

Include reference of  
law(s) providing  
budget authority.

Note that since the appropriation act  
provided funds for the full year at the  
same level as the continuing resolu-  
tion rate, all of these funds are now  
available.

## Reapportionment Following a Continuing Resolution—Continued

STANDARD FORM 132  
(Revised September 1995)  
Office of Management and Budget  
Circular No. A-34Sheet 2 of 2  
Fiscal year 19CY

## APPORTIONMENT AND REAPPORTIONMENT SCHEDULE

AGENCY <u>Department of Government</u>		APPROPRIATION OR FUND TITLE AND SYMBOL <u>Salaries and expenses</u>	
BUREAU <u>Program Administration</u>		<u>80Y1200, 80X1200</u>	
DESCRIPTION	AMOUNT ON LATEST S.F. 132	AGENCY REQUEST	ACTION BY OMB
<b>APPLICATION OF BUDGETARY RESOURCES</b>			
8. Apportioned: <i>Memorandum: Obligations Incurred</i>			
Category A: Administrative expenses			
(1) First quarter .....	4,671,870	6,485,021	6,485,021
(2) Second quarter .....		30,428,708	38,428,708
(3) Third quarter .....		8,390,574	9,589,034
(4) Fourth quarter .....		4,171,037	7,712,577
Category B:			
(1) State grants	60,014	3,405,251	8,865,251
(2) Academy construction	0	1,873,407	1,873,407
(3)			
(4)			
9. Withheld pending rescission .....			
10. Deferred .....			
11. Unapportioned balance of revolving fund .....			
		54,753,998	72,953,998
12. TOTAL BUDGETARY RESOURCES .....			

Apportionments reflecting appropriations enacted by  
the Congress are due in OMB within 10 calendar days  
of approval of the bill.

SUBMITTED Authorized officer 1/5/CCY APPORTIONED .....  
 (Authorized officer) (Date) (Date)

☆ GPO : O - 352-398

Actual amounts are as of 11/30/PCY.

## Public Enterprise (Revolving) or Intragovernmental (Revolving) Fund— Reapportionment

STANDARD FORM 132  
(Revised September 1995)  
Office of Management and Budget  
Circular No. A-34

Sheet 1 of 2  
Fiscal year 19CY

### APPORTIONMENT AND REAPPORTIONMENT SCHEDULE

AGENCY <u>Department of Government</u>	APPROPRIATION OR FUND TITLE AND SYMBOL <u>80X4321 Government Enterprise Corp. Fund</u>			
BUREAU <u>Government Enterprise Corporation</u>	DESCRIPTION	AMOUNT ON LATEST S.F. 132	AGENCY REQUEST	ACTION BY OMB
<b>BUDGETARY RESOURCES</b>				
1. Budget authority: <u>P.L. 99-400</u>				
	A. Appropriations .....	4,100,000	4,100,000	These entries represent new budget authority becoming available during the year. When budget authority is provided through a feeder account, the feeder account and the revolving fund will be apportioned together and titles and symbols of both will be entered at the top of the form.
	B. Borrowing authority .....			
	C. Contract authority .....			
	D. Net transfers, current year authority (+ or -) .....			
	E. Other .....			
2. Unobligated balance:				
	A. Brought forward October 1 .....	83,584,884	83,583,738	These lines include realization of assets, revenues, reimbursements, and other amounts provided by operations during the year.
	B. Net transfers prior year balances, actual (+ or -) .....			
	C. Anticipated transfers prior year balance (+ or -) .....			
3. Spending authority from offsetting collections (Gross):				
	A. Earned:		16,189,500	
	1. Collected .....			For revolving funds in which credits and repayments to indefinite borrowing authority are available for obligation: —Line 1B includes only the amount of new borrowing authority anticipated to be used during the year, i.e., the total amount of indefinite authority anticipated to be used to cover obligations during the year. —Line 3 includes any credits or repayments anticipated to be received. —Line 6C includes estimates for the year of any dividends or repayments of the Government's investment in such funds. Excludes repayments that are credits to the unused balance of authority to spend borrowing authority or credits to feeder accounts.
	2. Receivable from Federal sources .....			
B. Change in unfilled customers' orders (+ or -):				
	1. Advance received .....			
	2. Without advance from Federal sources .....			
	C. Anticipated for rest of year:			
	1. Advance for anticipated orders .....	69,806,300	54,616,800	
	2. Without advance .....			
D. Transfers from trust funds:				
	1. Collected .....			
	2. Anticipated .....			
4. Recoveries of prior year obligations:				
	A. Actual .....			
	B. Anticipated .....			
5. Temporarily not available pursuant to P.L. _____ (-).				
6. Permanently not available:				
	A. Cancellations of expired and no-year accounts (-) .....			
	B. Enacted rescissions of prior year balances (-) .....			
	C. Capital transfers and redemption of debt (-) .....	-20,756,800	-20,756,800	
	D. Other authority withdrawn (-) .....			
	E. Pursuant to P.L. _____ (-) .....			
	F. Anticipated for rest of year (+ or -) .....			
7. TOTAL BUDGETARY RESOURCES .....		136,734,384	137,733,238	

Include reference to law(s) providing budget authority.

This line will include unobligated balances of both the feeder account and the revolving fund. If the amount of the unobligated balance brought forward is not known at the time an account must be apportioned, an estimated amount will be shown on this line, and a reapportionment form submitted if adjustments are required, except as specified in section 34.5.

These entries represent new budget authority becoming available during the year. When budget authority is provided through a feeder account, the feeder account and the revolving fund will be apportioned together and titles and symbols of both will be entered at the top of the form.

These lines include realization of assets, revenues, reimbursements, and other amounts provided by operations during the year.

For revolving funds in which credits and repayments to indefinite borrowing authority are available for obligation:  
—Line 1B includes only the amount of new borrowing authority anticipated to be used during the year, i.e., the total amount of indefinite authority anticipated to be used to cover obligations during the year.  
—Line 3 includes any credits or repayments anticipated to be received.  
—Line 6C includes estimates for the year of any dividends or repayments of the Government's investment in such funds. Excludes repayments that are credits to the unused balance of authority to spend borrowing authority or credits to feeder accounts.

## Public Enterprise (Revolving) or Intragovernmental (Revolving) Fund— Reapportionment—Continued

STANDARD FORM 132  
(Revised September 1995)  
Office of Management and Budget  
Circular No. A-34

Sheet 2 of 2  
Fiscal year 19CY

### APPORTIONMENT AND REAPPORTIONMENT SCHEDULE

AGENCY		APPROPRIATION OR FUND TITLE AND SYMBOL		
Department of Government		80X4321 Government Enterprise Corp.		
BUREAU		Fund		
Government Enterprise Corporation				
DESCRIPTION		AMOUNT ON LATEST S.F. 132	AGENCY REQUEST	ACTION BY OMB
<b>APPLICATION OF BUDGETARY RESOURCES</b>				
8. Apportioned:		<i>Memorandum: Obligations incurred</i>		
Category A: Administrative expenses				<div>When quest ments suitab season in an or in a side c</div>
(1) First quarter .....	543,280	550,000	550,000	
(2) Second quarter .....		650,000	650,000	
(3) Third quarter.....		625,000	625,000	
(4) Fourth quarter .....		609,600	609,600	
Category B:				
(1) Management services.	6,190,625	23,202,000	23,202,000	
(2) Sales program.....	2,012,790	11,834,000	11,834,000	
(3) Power program.....	5,125,630	20,980,600	20,980,600	
(4)				
9. Withheld pending rescission.....				
10. Deferred .....				
11. Unapportioned balance of revolving fund.....		78,283,184	79,282,038	
12. TOTAL BUDGETARY RESOURCES .....		136,734,384	137,733,238	

This line will consist of all budgetary resources creditable to the current fiscal year that are neither apportioned nor being withheld restrictively (i.e., deferred or withheld pending rescission).

SUBMITTED Authorized officer 1/15/CCY APPORTIONED.....  
(Authorized officer) (Date) (Date)

☆ GPO : O - 352-398

Actual amounts are through 12/31/PCY.

Note: Exhibit 43C illustrates the Report on Budget Execution for this account.

## Trust Fund Limitation

STANDARD FORM 132  
(Revised September 1995)  
Office of Management and Budget  
Circular No. A-34

Sheet 1 of 2  
Fiscal year 19CY

### APPORTIONMENT AND REAPPORTIONMENT SCHEDULE

AGENCY <u>Department of Government</u>	APPROPRIATION OR FUND TITLE AND SYMBOL <u>Limitation on administrative expenses</u>		
BUREAU <u>Administrative Division</u>	<u>80Y8004</u>		
DESCRIPTION	AMOUNT ON LATEST S.F. 132	AGENCY REQUEST	ACTION BY OMB
<b>BUDGETARY RESOURCES</b>			
1. Budget authority:			
A. Appropriations . . . . . <u>P.L. 99-400</u>	9,000,000	9,000,000	
B. Borrowing authority . . . . .			
C. Contract authority . . . . .			
D. Net transfers, current year authority (+ or -) . . . . .			
E. Other . . . . .			
2. Unobligated balance:			
A. Brought forward October 1 . . . . .			
B. Net transfers prior year balances, actual (+ or -) . . . . .			
C. Anticipated transfers prior year balance (+ or -) . . . . .			
3. Spending authority from offsetting collections (Gross):			
A. Earned:			
1. Collected . . . . .			
2. Receivable from Federal sources . . . . .			
B. Change in unfilled customers' orders (+ or -):			
1. Advance received . . . . .			
2. Without advance from Federal sources . . . . .			
C. Anticipated for rest of year:			
1. Advance for anticipated orders . . . . .			
2. Without advance . . . . .			
D. Transfers from trust funds:			
1. Collected . . . . .			
2. Anticipated . . . . .			
4. Recoveries of prior year obligations:			
A. Actual . . . . .			
B. Anticipated . . . . .			
5. Temporarily not available pursuant to P.L. _____ (-)			
6. Permanently not available:			
A. Cancellations of expired and no-year accounts (-) . . . . .			
B. Enacted rescissions of prior year balances (-) . . . . .			
C. Capital transfers and redemption of debt (-) . . . . .			
D. Other authority withdrawn (-) . . . . .			
E. Pursuant to P.L. _____ (-) . . . . .			
F. Anticipated for rest of year (+ or -) . . . . .			
7. TOTAL BUDGETARY RESOURCES . . . . .	9,000,000	9,000,000	

Include reference to law(s) establishing the limitation.

## Trust Fund Limitation—Continued

STANDARD FORM 132  
(Revised September 1995)  
Office of Management and Budget  
Circular No. A-34Sheet 2 of 2  
Fiscal year 19CY

## APPORTIONMENT AND REAPPORTIONMENT SCHEDULE

AGENCY		APPROPRIATION OR FUND TITLE AND SYMBOL		
Department of Government		Limitation on administrative expenses		
BUREAU		80Y8004		
Administrative Division				
DESCRIPTION		AMOUNT ON LATEST S.F. 132	AGENCY REQUEST	ACTION BY OMB
<b>APPLICATION OF BUDGETARY RESOURCES</b>				
8. Apportioned:		<i>Memorandum: Obligations incurred</i>		
Category A:				
(1) First quarter .....				
(2) Second quarter .....				
(3) Third quarter .....				
(4) Fourth quarter .....				
Category B:				
(1) Management services 500,000		1,500,000	1,550,000	
(2) Other Admin. Exp, 2,003,456		7,500,000	7,450,000	
(3)				
(4)				
9. Withheld pending rescission.....				
10. Deferred .....				
11. Unapportioned balance of revolving fund.....				
12. TOTAL BUDGETARY RESOURCES .....		9,000,000	9,000,000	

SUBMITTED..... *Authorized officer* 1/31/CCY... APPORTIONED .....

(Authorized officer) (Date) (Date)

☆ GPO : O - 352-398

Actual amounts are through 12/31/PCY.



## Negative Amount Due to Reduced Unobligated Balance

STANDARD FORM 132  
(Revised September 1995)  
Office of Management and Budget  
Circular No. A-34

Sheet 1 of 2  
Fiscal year 19CY

### APPORTIONMENT AND REAPPORTIONMENT SCHEDULE

AGENCY		APPROPRIATION OR FUND TITLE AND SYMBOL		
Department of Government		Research and development 80X1309		
BUREAU				
Bureau of Central Services				
DESCRIPTION		AMOUNT ON LATEST S.F. 132	AGENCY REQUEST	ACTION BY OMB
<b>BUDGETARY RESOURCES</b>				
1. Budget authority:				
A. Appropriations .....		25,000,000	25,000,000	
B. Borrowing aauthority.....				
C. Contract authority .....				
D. Net transfers, current year authority (+ or -).....				
E. Other .....				
2. Unobligated balance:				
A. Brought forward October 1... (actual).....		1,180,000	610,000	
B. Net transfers prior year balances, actual (+ or -).....				
C. Anticipated transfers prior year balance (+ or -) .....				
3. Spending authority from offsetting collections (Gross):				
A. Earned:				
1. Collected .....			86,000	
2. Receivable from Federal sources .....				
B. Change in unfilled customers' orders (+ or -):				
1. Advance received .....				
2. Without advance from Federal sources.....			9,000	
C. Anticipated for rest of year:				
1. Advance for anticipated orders .....				
2. Without advance .....		400,000	145,000	
D. Transfers from trust funds:				
1. Collected .....				
2. Anticipated .....				
4. Recoveries of prior year obligations:				
A. Actual.....			27,000	
B. Anticipated .....		150,000	123,000	
5. Temporarily not available pursuant to P.L. _____ (-),				
6. Permanently not available:				
A. Cancellations of expired and no-year accounts (-).....				
B. Enacted rescissions of prior year balances (-) .....				
C. Capital transfers and redemption of debt (-).....				
D. Other authority withdrawn (-).....				
E. Pursuant to P.L. _____ (-) .....				
F. Anticipated for rest of year (+ or -) .....				
7. TOTAL BUDGETARY RESOURCES .....		26,730,000	26,000,000	

## Negative Amount Due to Reduced Unobligated Balance—Continued

STANDARD FORM 132 (Revised September 1995) Office of Management and Budget Circular No. A-34		Sheet <u>2</u> of <u>2</u> Fiscal year <u>19CY</u>	
APPORTIONMENT AND REAPPORTIONMENT SCHEDULE			
AGENCY <u>Department of Government</u>		APPROPRIATION OR FUND TITLE AND SYMBOL <u>Research and development</u> <u>80X1309</u>	
BUREAU <u>Bureau of Central Services</u>			
DESCRIPTION	AMOUNT ON LATEST S.F. 132	AGENCY REQUEST	ACTION BY OMB
<b>APPLICATION OF BUDGETARY RESOURCES</b>			
8. Apportioned:			
Category A: Administrative expenses			
(1) First quarter .....	36,000	120,000	120,000
(2) Second quarter .....		120,000	-10,000
(3) Third quarter .....		120,000	54,000
(4) Fourth quarter .....		120,000	54,000
Category B:			
(1) Research	2,354,700	16,800,000	16,062,000
(2) Dev. of products	1,348,250	9,450,000	9,720,000
(3)			
(4)			
9. Withheld pending rescission.....			
10. Deferred .....			
11. Unapportioned balance of revolving fund.....			
12. TOTAL BUDGETARY RESOURCES .....		26,730,000	26,000,000

Apportionments previously established are not subject to change after the close of the period for which the apportionment is made. When the cumulative amount apportioned through the current period is to be decreased below the cumulative amount previously apportioned through the end of the preceding period, the amount apportioned for the current period will be revised to a negative amount.

SUBMITTED Authorized officer 1/30/CCY. APPORTIONED.....  
 (Authorized officer) (Date) (Date)

☆ GPO : O - 352-398

Actual amounts are as of 11/30/CCY.

## Explanation of Standard Form 132 for Rescissions and Deferrals

### 37.1. General information.

**Deferrals.**—Available budgetary resources may be withheld from obligation temporarily through the apportionment process with the intent of apportioning them for later use before they expire. Such deferral action may be taken by OMB on its own initiative or at the request of an agency. Funds may also be deferred by the agency (i.e., agency deferrals) but they are not reflected in the apportionment process.

**Rescissions.**—Generally, amounts proposed for rescission will be withheld during the time proposals are being considered by the Congress. This may be accomplished through apportionment action or

through agency withholding action. When approved by OMB, funds may be proposed for rescission without being withheld.

For amounts withheld through the apportionment process, the following instructions will apply with respect to entries for enacted and proposed rescissions and deferrals on the S.F. 132 and S.F. 133. (For timing of apportionment actions, see sections 34.3, 34.4, 38.10, and 38.11.)

### 37.2. Use of Standard Form 132.

The following instructions will apply with respect to rescissions and deferrals. (See section 35.1 for a description of all entries on the S.F. 132.)

## EXPLANATION OF LINE ENTRIES ON STANDARD FORM 132 FOR RESCISSIONS AND DEFERRALS

### BUDGETARY RESOURCES

Line Entry	Explanation
Line 1. Budget authority:	
A. Appropriations .....	Amounts shown on this line will be net of enacted rescissions of current year appropriations.
B. Borrowing authority .....	Amounts shown on this line will be net of enacted rescissions of new authority to borrow.
C. Contract authority .....	Amounts shown on this line will be net of enacted rescissions of new contract authority.
	For lines 1.A, 1.B, and 1.C, show in a footnote the amount of enacted rescissions on each line.
Line 2. Unobligated balance:	
A. Brought forward, October 1 .....	Enter the unobligated balance brought forward from prior years as of October 1 of the fiscal year. In cases where balances are rescinded during the year, amounts rescinded will be shown on line 6.B.

### APPLICATION OF BUDGETARY RESOURCES

Line Entry	Explanation
Line 9. Withheld pending rescission .....	Enter the amount of budgetary resources to be withheld from availability pending congressional action on a Presidential rescission proposal. Such amounts are subject to the Impoundment Control Act (2 U.S.C. 683). Include amounts proposed for rescission “to achieve savings made possible by or through changes in requirements or greater efficiency of operations,” in accordance with 31 U.S.C. 1512. Also include amounts proposed for rescission for other reasons, as well as any unapportioned balances of revolving funds that are being proposed for rescission (i.e., amounts being proposed for rescission that could be effectively, efficiently, and legally obligated for the purposes appropriated.)
Line 10. Deferred .....	Enter the amount of budgetary resources being set aside for possible use at a later date, before the funds expire. Such amounts are subject to the Impoundment Control Act (2 U.S.C. 684). Include amounts deferred to meet future contingencies under authority of 31 U.S.C. 1512 and 2 U.S.C. 684. These entries will also include unapportioned balances of revolving funds that are temporarily withheld restrictively, i.e., withheld when the agency could effectively, efficiently, and legally obligate the funds for the purposes appropriated. Include amounts in annual accounts deferred for apportionment later in the year, as well as amounts in multiple- and no-year accounts deferred for apportionment in subsequent years.

## APPLICATION OF BUDGETARY RESOURCES—Continued

Line Entry	Explanation
Line 11. Unapportioned balance of revolving fund.	Use only for public enterprise and intragovernmental revolving funds, as well as trust funds that are subject to apportionment. For these types of funds, enter the amount of budgetary resources that is neither apportioned nor being withheld restrictively as a proposed rescission or deferral, but is credited to the current fiscal year.

## Preparation of Rescission, Deferral, and Supplementary Reports

### 38.1. Instructions on preparing rescission, deferral, and supplementary reports.

Rescission, deferral, and supplementary reports will be prepared in accordance with the following instruc-

tions. (Examples of these reports are illustrated in Exhibits 38A, D, F, and G.)

Entry	Explanation
Rescission Proposal No. ....	A number (RCY-XX) is used to identify each proposed rescission. Enter "R" to designate a proposed rescission and the last two digits of the fiscal year for which the rescission is proposed. OMB will assign a serial number to distinguish between individual reports.  If a revised rescission report is prepared, add an "A" to the OMB-assigned serial number (XX) of the initial rescission proposal to indicate the first revision, a "B" to indicate the second revision, etc.
Deferral No. ....	A number (DCY-XX) is used to identify each deferral. Enter a "D" to designate a deferral and the last two digits of the fiscal year for which the deferral action is taken. OMB will assign a serial number to distinguish between individual deferrals.  If a revised deferral report is prepared, add an "A" to the OMB-assigned serial number (XX) of the initial deferral to indicate the first revision, a "B" to indicate the second revision, etc.
Agency .....	Enter the name of the department or agency for which the rescission is proposed or the deferral action is taken.
Appropriation title and symbol .....	Enter the title of the appropriation or fund account from which the funds are being proposed for rescission or are being deferred. Also include the Treasury Account Symbol(s) to indicate the coverage of the report. Enter the account symbols: —for the accounts affected by the rescission proposal or deferral; or —for all accounts that are included under the appropriation title—not just those subject to the proposed rescission or deferral if the account affected by the proposed rescission or deferral is merged in the Budget.  To indicate the latter case, footnote this line as follows: "Includes all accounts included under this appropriation title".
OMB identification code .....	Enter the 11 digit identification code used in the most recent <i>Budget Appendix</i> . Show transmittal code "0".
Grant program .....	Check "Yes" only when the items are classified as "Grants-in-aid to State and local governments," and reported as obligations in response to OMB Circular No. A-11; otherwise, check "No".
Type of account or fund .....	Check the box that correctly identifies the period of fund availability for the accounts covered by the rescission or deferral report. Show the date of expiration for each multiple-year account identified in the "Appropriation Title and Symbol" block.
Budgetary resources: New budget authority .....	Enter the amount of new budget authority specified in appropriation or substantive acts that is available in the current year for the accounts covered by the rescission or deferral report. This amount should equal the sum of new budget authority shown on lines 1.A, 1.B, 1.C and 1.D of the latest S.F. 132 in exact dollars. For deferrals and proposed rescissions that are transmitted on the same day (or shortly thereafter) as the Budget, amounts should agree with the amounts printed in the <i>Budget Appendix</i> . Thus, if accounts with amounts deferred or proposed for rescission are combined (or merged) with other accounts in the <i>Budget Appendix</i> , the budgetary resources on the deferral or rescission report will agree with the combined (or merged) account in the <i>Budget Appendix</i> , even if some of the combined accounts have no deferral or proposed rescission. Amounts will be expressed in dollars (per the latest S.F. 132s).
Other budgetary resources .....	Enter the amount of other budgetary resources. This amount is equal to the sum of lines 2–6 on the latest S.F. 132.
Total budgetary resources .....	Enter the total amount of budgetary resources. This should equal the amount on line 7 of the latest S.F. 132.
Amount proposed for rescission .....	On rescission reports, enter the amount of budgetary resources proposed for rescission.
Amount to be deferred .....	On deferral reports, enter the amount of budgetary resources to be deferred, as follows:

Entry	Explanation
Part of year .....	—report the amount to be deferred for part of the current year. Use when amounts to be deferred would expire at the end of the year (i.e., for annual accounts and the last year of multiple-year accounts).
Entire year .....	—report the amount to be deferred for the entire current year. Use only when the funds remain available beyond the end of the fiscal year.
Legal authority .....	Indicate any legal authority in addition to sections 1012 and 1013 of the Impoundment Control Act (2 U.S.C. 683–684) for a rescission proposal or deferral.
Antideficiency Act .....	Check this box when a rescission is proposed or a deferral action is taken under authority of the Antideficiency Act (31 U.S.C. 1512).  It will be used <i>only</i> when (a) a rescission is proposed to achieve savings made possible by or through changes in requirements or greater efficiency of operations or (b) a deferral is made to withhold funds temporarily to provide for contingencies.
Other .....	Check this box when the legal authority for the rescission proposal or deferral is a law other than the Antideficiency Act or the Impoundment Control Act and cite the public law containing the legal authority.
Type of budget authority .....	In most cases, the type of budget authority will be “Appropriation”, e.g., funds made available through annual appropriations acts. If contract authority (provided by an authorization act) is being proposed for termination, check that box. Other types of budget authority (authority to borrow) should be described under “Other.”
Justification .....	Provide a justification that briefly describes: (a) the activities funded by the account; (b) the rationale for the deferral or the proposed rescission and the consequences of not expending the funds; and (c) the authority for withholding the funds in addition to the Impoundment Control Act.  Since these reports are transmitted by the President to the Congress, they should be written precisely and concisely so that those who are not familiar with the program will be able to understand the proposal.
Estimated program effect .....	When there is no estimated program effect, enter “None” on the appropriate line. This will normally be the case for rescissions proposed and deferrals made pursuant to the Antideficiency Act.  When there is a program effect, include a brief, clear statement of the expected effect.
Outlay effect .....	Show outlay savings for proposed rescissions for 19CY through 19BY+4, as appropriate. Include outlay changes for deferrals for 19CY through 19BY+4, as appropriate. Enter “None” for the outlay effect for deferrals reported pursuant to the Antideficiency Act.
Footnotes .....	For the account(s) covered by deferral or rescission report, cite any past or current year rescission proposals or deferrals.  For a revised rescission or deferral report, indicate all sections containing changes from initial report with an asterisk (*) and provide the footnote “* Revised from previous report.” Subsequent revisions to a report will also indicate changes from the previous report with the specified footnotes.  When more than one Treasury account is affected by a proposed rescission or deferral, OMB may require that detail on budgetary resources and changes thereto be supplied at the Treasury account level.
Supplementary report .....	A supplementary report will be prepared whenever the purpose of the rescission proposal or deferral has not changed and (a) the amount of the <i>proposed rescission changes</i> ; (b) the amount of the <i>deferral increases</i> ; or (c) other substantial changes are made to the previous report.  When the <i>purpose</i> of a deferral changes, OMB may determine that a new deferral report is required. In such cases, a supplementary report is not required.  No supplementary report is needed when the amount of a deferral decreases. Reductions in deferrals are reported by OMB to the Congress in monthly cumulative reports based on approved apportionments. When all or portions of agency deferrals (i.e., deferrals not withheld through the apportionment process) are released, the agency should contact its OMB representative no later than the first day of the following month so that these deferrals can also be reported by OMB in cumulative reports.

Entry	Explanation
	The supplementary report should specify: (a) the amount of the initial proposed rescission or deferral reported in a special message or, in cases where revised reports have been made previously, the amount of the latest revision reported in a special message; (b) the amount currently being deferred or proposed for rescission, (c) the amount of the increase in the deferral or change in proposed rescission; and (d) the reason for the change. (See Exhibit 38F for the format of supplementary reports.)
	For materials required to be submitted with a supplementary report, see section 38.4.

### 38.2. Reports to Congress.

The law requires the President to transmit to the Congress: (a) special messages; (b) supplementary messages, whenever any information contained in a special message submitted previously is revised; and (c) cumulative reports listing the status as of the first day of the month of all deferrals and rescission proposals previously included in special messages. The cumulative reports are to be transmitted to Congress by the 10th day of each month.

Instructions on reporting procedures are provided below.

### 38.3. Materials required for special messages.

Agencies are required to submit an original and two copies of the following materials, as appropriate, to the Office of Management and Budget:

- for each rescission proposal:
  - a proposed rescission report (see Exhibit 38A);
  - proposed rescission language (see Exhibit 38B); and
  - an apportionment request (S.F. 132) that reflects the amount withheld pending rescission on line 9 of the S.F. 132 (see Exhibit 38C). For proposed rescissions that are transmitted on the same day (or shortly thereafter) as the Budget, amounts should agree with the amounts printed in the *Budget Appendix*. Thus, if accounts with amounts proposed for rescission are combined (or merged) with other accounts in the *Budget Appendix*, the budgetary resources on the rescission report will agree with the combined (or merged) account in the *Budget Appendix*, even if some of the combined accounts have no proposed rescission. Amounts will be expressed in dollars (per the latest S.F. 132s).
- for each deferral:
  - a deferral report (see Exhibit 38D); and
  - an apportionment request (S.F. 132) that reflects the amount deferred on line 10 of the S.F. 132 (see Exhibit 38E). For deferrals that are transmitted on the same day (or shortly

thereafter) as the Budget, amounts should agree with the amounts printed in the *Budget Appendix*. Thus, if accounts with amounts deferred are combined (or merged) with other accounts in the *Budget Appendix*, the budgetary resources on the deferral report will agree with the combined (or merged) account in the *Budget Appendix*, even if some of the combined accounts have no deferral. Amounts will be expressed in dollars (per the latest S.F. 132s).

(For information on materials required for supplementary messages, see section 38.4 and Exhibits 38F–H.)

The rescission or deferral reports are required to include information specifying:

- the amount proposed for rescission or being deferred;
- the affected account and specific project or governmental functions involved;
- the reasons why the amount should be rescinded or deferred;
- the estimated fiscal, economic, and budgetary effects of the rescission proposal or deferral;
- the effect of the rescission proposal or deferral on the objects, purposes, and programs for which the amount was provided, to the maximum extent practicable; and
- any other relevant facts, circumstances, and considerations.

In the case of deferrals, the report must also specify the period of time the budget authority is to be deferred (i.e., for part of the fiscal year or for the full year) and any legal authority invoked to justify the deferral in addition to the Impoundment Control Act (2 U.S.C. 684).

Additional examples of deferral reports and apportionment requests are included as exhibits, as follows:

Type of Exhibit	Description	Exhibit No.
Apportionment request	For deferral overturned by Congress .....	38I
Apportionment request	For congressionally-initiated deferral .....	38J

The information provided by the agencies and incorporated into special messages constitutes formal notification to the Congress of rescission proposals and deferrals. As such, rescission and deferral reports prepared by agencies should set forth a brief description of the program, and a justification that presents in a logical, clear and concise fashion the reasons for the rescission proposal or deferral, a persuasive argument in support of each rescission proposal or deferral, and any other relevant information. The estimated program and outlay effect should also be specifically addressed.

For instructions on preparation of rescission and deferral reports, see section 37.1.

#### **38.4. Materials required for supplementary messages.**

Whenever information on a rescission proposal or deferral previously included in a special message is revised, agencies will submit an original and two copies of:

- a supplementary report explaining the change (see Exhibit 38F for a supplementary report for a deferral);
- the corresponding revised rescission or deferral report (see Exhibit 38G for a revised deferral report);
- in the case of rescissions, revised proposed rescission language; and
- in some cases, a reapportionment request (see Exhibit 38H).

(NOTE: Revisions to information (e.g., amounts withheld or explanations) contained in rescission or deferral reports will be preceded by an asterisk (\*). The report also will be footnoted “\* Revised from previous report.”)

The supplementary report, the revised rescission or deferral report, and revised rescission language will be included in a special message from the President to the Congress.

#### **38.5. Cumulative reports.**

OMB is responsible for preparing cumulative reports on the status of rescission proposals and deferrals. For these reports, agencies are required to notify OMB when all or portions of agency deferrals (deferrals not withheld through the apportionment process) are released.

#### **38.6. Timing of submissions to OMB.**

For deferrals and proposed rescissions withheld through the apportionment process:

- the required materials will be submitted when the corresponding apportionment or reapportionment requests are made to OMB, or
- if OMB suggests changes in or initiates rescission proposals or deferrals, requested materials will be furnished expeditiously on a time schedule determined by OMB.

The department or agency head is responsible for identifying deferrals not withheld through the apportionment process (i.e., agency deferrals) and for submitting the required materials immediately after a decision is made to withhold funds.

A supplementary report (and revised rescission proposal report and proposed rescission language, or deferral report, as appropriate) will be submitted to OMB whenever an agency submits a reapportionment request changing the amount of the rescission proposal or increasing the amount of the deferral, or making any substantial changes to information contained in a previous report.

Reductions in amounts deferred are reported in cumulative reports based on approved apportionments. When all or portions of agency deferrals are released, the agency should contact OMB no later than the first day of the following month to report the release.

#### **38.7. OMB responsibilities.**

OMB will compile and transmit the special and supplementary messages and the cumulative reports to the Congress and to the Comptroller General. After the special and supplementary messages are transmitted to the Congress and GAO, they are printed as House and Senate documents and in the *Federal Register*.

#### **38.8. Review of deferrals.**

Agencies should review all deferrals periodically so that amounts deferred for only part of the year may be released in time to be used prudently before the year ends.

Deferrals of funds expiring at the end of the year should be reviewed in June. If it is unclear whether funds are needed or could be prudently used or if a determination is made that such amounts should not be used before the funds expire, a rescission will be proposed before the beginning of the fourth fiscal quarter. Only in exceptional cases will rescissions of annual funds be proposed during the fourth quarter. All proposed rescissions must be approved by OMB.

If amounts actually becoming available are less than previously anticipated for indefinite budget au-



thority, transfers, reimbursements, or recoveries, the difference will normally be deducted from amounts apportioned. The difference will not be deducted from amounts deferred or otherwise unapportioned, unless specific provision is made for a different treatment on the approved apportionment form, or unless reapportionment action is taken. Whenever it is determined that a deferred amount will not be required to carry out the purposes of the appropriation or other authority, it will be recommended for rescission as required by law (31 U.S.C. 1512 and 2 U.S.C. 683).

### 38.9. Proposals to lower limitations on trust or revolving funds.

Statutory limitations on the availability of trust or revolving funds are a mechanism to control funds that would otherwise be available for obligation under broad authority. The limitations are generally not the source of authority to incur obligations; rather they place a ceiling on the use of a portion of the obligational authority by limiting the amount that can be obligated or committed for a specific purpose. Generally amounts in trust or revolving funds do not expire.

A proposal to lower a statutory limitation on funds that do not expire, by itself, will not result in a rescission. Even when the Congress enacts the lower limitation, the funds will continue to be available for other purposes in the same account.

In the rare case when the intent is to restrict the use of such funds permanently, the proposal must be modified usually by proposing to amend the authorizing legislation.

If the intent is to lower the limitation *and* withhold such funds temporarily, the funds may be deferred through the apportionment process. To withhold the funds through the apportionment process requires that the trust or revolving fund be apportioned and the difference between the limitation and the proposed lower amount be placed on *line 10, deferred, of the apportionment for the trust or revolving fund*.

Whenever an amount is placed on line 10 of an apportionment, a deferral report is required. As with other deferrals, if it is intended that the funds be deferred through a subsequent fiscal year(s), a new deferral report is required at the beginning of each new fiscal year in which funds are to be deferred.

Whether appropriations language to reduce the limitation is also required can be determined only after careful programmatic and legal analyses of the

account, the limitation, and the basic legislation authorizing the program.

### 38.10. Apportionment action following enactment of rescissions.

In the case of Presidentially-proposed rescissions, apportionment forms will be submitted to OMB when amounts are to be withheld through the apportionment process pending rescission.

If Congress completes action on such a proposal within the 45-day period prescribed by law and rescinds the exact amount proposed by the President, reapportionment action is not required to reflect the reduction in budget authority. The S.F. 132 will be adjusted to reflect the enacted rescission only if reapportionment action is requested for other reasons. On the S.F. 133, amounts on line 1.A, 1.B, or 1.C, as appropriate, will be net of enacted rescissions of new budget authority. Enacted rescissions of unobligated balances will be reflected on line 2.A.

In all other circumstances involving congressional rescission of amounts initially proposed for rescission by the President, reapportionment requests will be submitted to OMB promptly upon completion of congressional action. This includes instances when the Congress rescinds an amount different from that proposed by the President within the prescribed 45 days or rescinds all or any portion of the amount proposed by the President subsequent to the expiration of the prescribed 45 days of continuous session. In all cases, agencies will follow congressional action on proposed rescissions affecting their programs or activities to ensure accurate and timely reapportionment action.

Congressionally-initiated rescissions may occur as the result of the reconciliation process established by the Congressional Budget Act (2 U.S.C. 641) or because of changing priorities or economic conditions during the year. Agencies will submit reapportionment requests after final congressional approval in such cases and ensure that obligations do not exceed reduced appropriations. When congressionally-initiated rescissions take place, apportionments will be adjusted in the following ways:

- Where initial apportionment action has not been completed before rescission action is taken and sufficient time exists to revise the apportionment request (e.g., within 30 days after the date of enactment of the appropriation bill), the affected agency or OMB will make appropriate changes to the S.F. 132.

—When there is insufficient time to adjust the initial S.F. 132, the agency will submit a reapportionment request within five calendar days after the date of enactment of the rescission.

**38.11. Release of withholdings necessitated by congressional action or inaction.**

According to law, funds withheld pending rescission must be released following expiration of the prescribed 45 days of continuous session without completion of action on the proposed rescission by both Houses of Congress. Similarly, amounts deferred must be released following enactment of legislation disapproving a reported deferral.

In situations where funds must be released because of congressional inaction on proposed rescissions, reapportionment requests reflecting the release of the affected amounts will be submitted to OMB before the end of the prescribed 45 days, as determined by OMB. The 45-day period begins the first day following receipt of a special message by the Congress, if the Congress is in session. If the Congress is not in session at the time of the transmittal of a special

message, the first day on which the Congress convenes is the first day of the 45-day period. If the second session of a Congress adjourns sine die before the expiration of the 45 days, the special message is considered retransmitted on the first day of the succeeding Congress and the 45-day period begins the following day. If either House recesses during a session for more than three days to a day certain, the number of days in recess is excluded from the counting period. OMB, in consultation with the General Accounting Office, will determine the day for the release of each proposed rescission and will notify agencies when funds should be released.

In situations where the Congress enacts legislation to disapprove an Executive deferral, agencies must take prompt action to ensure the release of the affected amounts. In those cases where funds have been deferred through the apportionment process, a reapportionment form, reflecting release of amounts previously deferred, will be submitted to OMB not later than the day following enactment of the legislation.

# Rescission Report—Simple Rescission Proposal

NOTE: Section 1012 of P.L. 93-344 is also found at 2 U.S.C. 683.

**PROPOSED RESCISSION OF BUDGET AUTHORITY**

Report Pursuant to Section 1012 of P.L. 93-344

The rescission proposal number is composed of the following parts:

R - rescission  
CY - current fiscal year  
XX - serial number assigned by OMB

Rescission Proposal No: RCY-XX

**AGENCY:**  
Department of Government

**Bureau:**  
Bureau of Statistics

**Appropriation title and symbol:**  
Salaries and expenses 1/  
80Y0200  
80Y/Y0200

**OMB identification code:**  
80-0200-0-1-505

**Grant program:**  
Yes ☐ No ☒

**Type of account or fund:**  
☒ Annual  
☒ Multiple-year 9/30/BY (expiration date)  
☐ No-Year

**New budget authority** ..... \$152,860,000  
(P.L. XX-XXX)

**Other budgetary resources** ..... 30,783,248

**Total budgetary resources** ..... 183,643,248

Amount proposed for rescission. .... \$5,765,000

**Legal authority** (in addition to sec. 1012)  
☒ Antideficiency Act  
☐ Other

**Type of budget authority:**  
☒ Appropriation  
☐ Contact authority  
☐ Other

**Justification:** This account funds the expenses of the Bureau of Statistics. A rescission is proposed because expansion of the 19PY pilot mass layoff program into a nationwide statistical activity producing useful information would be more costly than beneficial, given the economic recovery. This action is taken pursuant to the Antideficiency Act (31 U.S.C. 1512)

**Estimated Program Effect:** None.

**Outlay Effect** (in thousands of dollars)

19CY Outlay Estimate		Outlay Savings					
Without Rescission	With Rescission	19CY	19BY	19BY+1	19BY+2	19BY+3	19BY+4
154,666	148,901	5,765	—	—	—	—	—

Any outlay savings through 19BY+4 will be shown.

1/ This account is also the subject of a deferral (DCY-XX).

Enter the 11 digit identification code used in the most recent Budget Appendix

Check "Yes" only when the items are classified as "Grants-in-aid to State and local governments," and obligations are reported pursuant to section 15.7 of OMB Circular No. A-11.

Check the box that correctly identifies the period of fund availability. Show the date of expiration for each multiple-year account identified in the "Appropriation Title and Symbol" block.

For the account(s) covered by this report, footnote any past or current year deferrals and rescission proposals.

The budgetary resources should agree with those shown on the latest SF-132 in exact dollars. New budget authority is the sum of lines 1A, 1B, 1C, 1D, and 1E. Other budgetary resources are the sum of lines 2-6. Total budgetary resources are shown on line 7.

The Antideficiency Act (31 U.S.C. 1512) will be cited only when the rescission is proposed to achieve savings made possible by or through changes in requirements or greater efficiency of operations.

The justification should describe briefly (a) the activities funded by the account, (b) the rationale for the proposed rescission and the consequences of not expending the funds, and (c) the authority for withholding the funds in addition to the Impoundment Control Act. Since these reports are transmitted by the President to the Congress, they should be written precisely and concisely so that those who are not familiar with the program will be able to understand the proposal.

The program effect statement should be brief since the rationales and consequences included in the justification will normally refer to the effect. In particular, rescissions proposed pursuant to the Antideficiency Act will normally have no effect.

## Proposed Rescission Appropriation Language for Rescission Proposal Reported in Exhibit 38A

RCY-XX

The rescission proposal number is composed of the following parts:

- R—rescission
- CY—current fiscal year
- XX—serial number assigned by OMB

Department of Government  
Bureau of Statistics  
Salaries and Expenses

The heading should be the same as that in the appropriation act from which funds are proposed for rescission.

Of the funds made available under this heading in Public Law XX-XXX, \$5,765,000 are rescinded.

Cite the public law that made the funds available.

## Apportionment or Reapportionment Request for Rescission Proposal Reported in Exhibit 38A

STANDARD FORM 132  
(Revised September 1995)  
Office of Management and Budget  
Circular No. A-34

Sheet 1 of 2  
Fiscal year 19CY

### APPORTIONMENT AND REAPPORTIONMENT SCHEDULE

AGENCY		APPROPRIATION OR FUND TITLE AND SYMBOL		
Department of Government		Salaries and expenses		
BUREAU		80Y0200 80Y/Y0200		
Bureau of Statistics				
DESCRIPTION		AMOUNT ON LATEST S.F. 132	AGENCY REQUEST	ACTION BY OMB
<b>BUDGETARY RESOURCES</b>				
1. Budget authority:				
A. Appropriations . . . . . P.L. 99-530		152,860,000	152,860,000	
B. Borrowing authority . . . . .				
C. Contract authority . . . . .				
D. Net transfers, current year authority (+ or -) . . . . .				
E. Other . . . . .				
2. Unobligated balance:				
A. Brought forward October 1 . . . . . (Actual)		898,000	755,248	
B. Net transfers prior year balance, actual (+ or -) . . . . .				
C. Anticipated transfers prior year balance (+ or -) . . . . .				
3. Spending authority from offsetting collections (Gross):				
A. Earned:				
1. Collected . . . . .			3,106,477	
2. Receivable from Federal sources . . . . .				
B. Change in unfilled customers' orders (+ or -):				
1. Advance received . . . . .				
2. Without advance from Federal sources . . . . .				
C. Anticipated for rest of year:				
1. Advance for anticipated orders . . . . .				
2. Without advance . . . . .		30,130,000	26,921,523	
D. Transfers from trust funds				
1. Collected . . . . .				
2. Anticipated . . . . .				
4. Recoveries of prior year obligations:				
A. Actual . . . . .				
B. Anticipated . . . . .				
5. Temporarily not available pursuant to P.L. _____ (-) . . . .				
6. Permanently not available:				
A. Cancellations of expired and no-year accounts (-) . . . . .				
B. Enacted rescissions of prior year balances (-) . . . . .				
C. Capital transfers and redemption of debt (-) . . . . .				
D. Other authority withdrawn (-) . . . . .				
E. Pursuant to P.L. _____ (-) . . . . .				
F. Anticipated for rest of year (+ or -) . . . . .				
7. TOTAL BUDGETARY RESOURCES . . . . .		183,888,000	183,643,248	

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## APPORTIONMENT AND REAPPORTIONMENT SCHEDULE

SUBMITTED Authorized officer 1/30/CCY APPORTIONED \_\_\_\_\_  
(Authorized officer) (Date) (Date)

☆ GPO : O - 352-398

OMB Circular No. A-34  
(November 1997)

# Deferral Report

<p>Deferral No: <u>DCY-XX</u></p> <p><b>DEFERRAL OF BUDGET AUTHORITY</b> Report Pursuant to Section 1013 of P.L. 93-344</p>		<p>The deferral proposal number is composed of the following parts: D—deferral CY—current fiscal year XX—serial number assigned by OMB.</p>
<p><b>AGENCY:</b> Department of Government</p> <p><b>Bureau:</b> Bureau of Statistics</p> <p><b>Appropriation title and symbol:</b> Timber salvage sales 1/ 80X5204</p> <p><b>OMB identification code:</b> 80-5204-0-2-302</p> <p><b>Grant program:</b>  <input type="checkbox"/> Yes    <input checked="" type="checkbox"/> No         </p> <p><b>Type of account or fund:</b>  <input type="checkbox"/> Annual  <input type="checkbox"/> Multiple-year _____  <input checked="" type="checkbox"/> No-Year _____ (expiration date)         </p>	<p><b>New budget authority</b> . . . . . \$16,055,000 (P.L. 94-588; 16 U.S.C. 472a(h))</p> <p><b>Other budgetary resources</b> . . . . . \$13,475,710</p> <p><b>Total budgetary resources</b> . . . . . \$29,530,710</p> <p><b>Amount to be deferred:</b>            Part of year: . . . . . \$            Entire year: . . . . . \$9,703,710         </p> <p><b>Legal authority</b> (in addition to sec. 1013)  <input checked="" type="checkbox"/> Antideficiency Act  <input type="checkbox"/> Other _____         </p> <p><b>Type of budget authority:</b>  <input checked="" type="checkbox"/> Appropriation  <input type="checkbox"/> Contact authority  <input type="checkbox"/> Other _____         </p>	<p>The budgetary resources should agree with those shown on the latest SF-132. New budget authority is the sum of lines 1A, 1B, 1C, 1D, and 1E. Total budgetary resources are shown on line 7.</p> <p>Full year deferrals may be made only when funds remain available beyond the end of the fiscal year.</p> <p>The Antideficiency Act (31 U.S.C. 1512) will be cited when the deferral is made to provide for contingencies; i.e., the intent is to use the funds before they expire.</p>
<p><b>Justification:</b> The Timber salvage sales fund was established under the provisions of the National Tree and Shrub Management Act of 1976 so that immediate action can take place to harvest dead and dying trees when required by market conditions or catastrophes (such as the Mt. St. Helens volcanic eruption). Fees are paid by purchasers of dead, damaged, insect-infested or downed timber to finance subsequent timber salvage sales. Contingency reserves are established under the provisions of the Antideficiency Act (31 U.S.C. 1512) because of the time lag between the deposit of receipts in one year and the expenditure of funds for sales operations in subsequent years.</p>		
<p>The justification should describe briefly (a) the activities funded by the account; (b) the rationale for the deferral and the consequences of not expending the funds; and (c) the authority for withholding the funds in addition to the Impoundment Control Act.</p> <p>Since these reports are transmitted by the President to the Congress, they should be written precisely and concisely so that those who are not familiar with the program will be able to understand the proposal.</p>	<p><b>Estimated Program Effect:</b> None.</p> <p><b>Outlay Effect:</b> None.</p>	<p>There is normally no program effect of a deferral.</p> <p>The outlay effect will be "None" for all deferrals reported pursuant to the Antideficiency Act.</p>
<p>1/ This account was the subject of a similar deferral in 19PY (DPY-X).</p>		
<p>For the account(s) covered by this report, footnote any past or current year deferrals and rescissions.</p>		

## Apportionment or Reapportionment Request for Deferral Reported in Exhibit 38D

STANDARD FORM 132  
(Revised September 1995)  
Office of Management and Budget  
Circular No. A-34

Sheet 1 of 2  
Fiscal year 19CY

### APPORTIONMENT AND REAPPORTIONMENT SCHEDULE

AGENCY	APPROPRIATION OR FUND TITLE AND SYMBOL		
Department of Government			
BUREAU	AMOUNT ON LATEST S.F. 132	AGENCY REQUEST	ACTION BY OMB
Tree and Shrub Service	Timber salvage sales 80X5204		
<b>BUDGETARY RESOURCES</b>			
1. Budget authority:			
A. Appropriations ..... P.L. 99-520 .....		16,055,000	
B. Borrowing authority .....			
C. Contract authority .....			
D. Net transfers, current year authority (+ or -) .....			
E. Other .....			
2. Unobligated balance:			
A. Brought forward October 1... (Estimate) .....		13,470,710	
B. Net transfers prior year balance, actual (+ or -) .....			
C. Anticipated transfers prior year balance (+ or -) .....			
3. Spending authority from offsetting collections (Gross):			
A. Earned:			
1. Collected .....			
2. Receivable from Federal sources .....			
B. Change in unfilled customers' orders (+ or -):			
1. Advance received .....			
2. Without advance from Federal sources .....			
C. Anticipated for rest of year:			
1. Advance for anticipated orders .....		5,000	
2. Without advance .....			
D. Transfers from trust funds			
1. Collected .....			
2. Anticipated .....			
4. Recoveries of prior year obligations:			
A. Actual .....			
B. Anticipated .....			
5. Temporarily not available pursuant to P.L. _____ (-) ....			
6. Permanently not available:			
A. Cancellations of expired and no-year accounts (-) .....			
B. Enacted rescissions of prior year balances (-) .....			
C. Capital transfers and redemption of debt (-) .....			
D. Other authority withdrawn (-) .....			
E. Pursuant to P.L. _____ (-) .....			
F. Anticipated for rest of year (+ or -) .....			
7. TOTAL BUDGETARY RESOURCES .....		29,530,710	



## Apportionment or Reapportionment Request for Deferral Reported in Exhibit 38D—Continued

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(Revised September 1995)  
Office of Management and Budget  
Circular No. A-34

Sheet 2 of 2  
Fiscal year 19CY

### APPORTIONMENT AND REAPPORTIONMENT SCHEDULE

<p>AGENCY <u>Department of Government</u></p> <p>BUREAU <u>Tree and Shrub Service</u></p>	<p>APPROPRIATION OR FUND TITLE AND SYMBOL</p> <p><u>Timber salvage sales</u> <u>80X5204</u></p>		
DESCRIPTION	AMOUNT ON LATEST S.F. 132	AGENCY REQUEST	ACTION BY OMB
<p><b>APPLICATION OF BUDGETARY RESOURCES</b></p> <p style="text-align: right;"><i>Memorandum: Obligations incurred</i></p> <p>8. Apportioned:</p> <p>Category A:</p> <p>(1) First quarter ..... 6,133,000</p> <p>(2) Second quarter ..... 4,396,000</p> <p>(3) Third quarter ..... 4,839,000</p> <p>(4) Fourth quarter ..... 4,459,000</p> <p>Category B:</p> <p>(1)</p> <p>(2)</p> <p>(3)</p> <p>(4)</p> <p>9. Withheld pending rescission. ....</p> <p>10. Deferred ..... 9,703,710</p> <p>11. Unapportioned balance of revolving fund. ....</p> <p>12. TOTAL BUDGETARY RESOURCES ..... 29,530,710</p>			

The amount shown on this line will consist of all budgetary resources (including balances of revolving funds withheld restrictively) being set aside for possible use at a later date, before the funds expire. Included will be amounts in annual accounts deferred for apportionment later in the year, as well as amounts in multiple-year and no-year accounts deferred for apportionment in subsequent years. A deferral report must be submitted whenever there is an entry on this line.

SUBMITTED Authorized officer 8/20/CCY APPORTIONED .....  
(Authorized officer) (Date) (Date)

☆ GPO : O - 352-398

## Supplementary Report—Revision of Deferral Reported in Exhibit 38D

The deferral number will be the same as the previous deferral with an "A" added to indicate the first revision, a "B" to indicate the second revision, etc.

DCY-XXA

### Supplementary Report Report Pursuant to Section 1014(c) of Public Law 93-344

This report updates Deferral No. DCY-XX transmitted to Congress on October 1, 19PCY.

This increases by \$3,470,917 the previous deferral of \$9,703,710 in the Department of Government's Tree and Shrub Service Timber salvage sales account, resulting in a total deferral of \$13,174,627. The additional funds can be deferred because more unobligated funds were available at the end of 19PY than previously anticipated.

The supplemental report should specify:  
(1) the amount of the deferral reported to the Congress in the latest applicable special message; (2) the amount currently being deferred; (3) the amount of the increase in the deferral; and (4) the reason for the increased deferral.

Supplementary reports and related materials specified in section 38.1 (see exhibits 38G-H) will be prepared whenever the purpose of the deferral has not changed and (a) the amount deferred increases above the amount reported in a special message, or (b) other substantial changes are made. OMB should be consulted if the purpose changes.

## Revised Deferral Report—Revision of Deferral Reported in Exhibit 38D

NOTE: Section 1013 of P.L. 93-344 is also found at 2 U.S.C. 684.

Deferral No: \*DCY-XXA

**DEFERRAL OF BUDGET AUTHORITY**  
Report Pursuant to Section 1013 of P.L. 93-344

The deferral number will be the same as the previous deferral with an "A" added to indicate the first revision, a "B" to indicate the second revision, etc.

<p><b>AGENCY:</b> Department of Government</p>	<p><b>New budget authority</b> ..... \$116,055,000 (P.L. 94-588; 16 U.S.C. 472a(h))</p>
<p><b>Bureau:</b> Tree and Shrub Service</p>	<p><b>Other budgetary resources</b> . . . . *15,475,710</p>
<p><b>Appropriation title and symbol:</b> Timber salvage sales 1/ 80X5204</p>	<p><b>Total budgetary resources</b> . . . . *31,530,710</p>
<p><b>OMB identification code:</b> 80-5204-0-2-302</p>	<p>Amount to be deferred:</p> <p>Part of year. . . . . \$ _____</p> <p>Entire year . . . . . *13,174,627</p>
<p><b>Grant program:</b></p> <p style="text-align: center;"><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p>	<p><b>Legal authority</b> (in addition to sec. 1012)</p> <p><input checked="" type="checkbox"/> Antideficiency Act _____</p> <p><input type="checkbox"/> Other _____</p>
<p><b>Type of account or fund:</b></p> <p><input type="checkbox"/> Annual</p> <p><input type="checkbox"/> Multiple-year _____ (expiration date)</p> <p><input checked="" type="checkbox"/> No-Year</p>	<p><b>Type of budget authority:</b></p> <p><input checked="" type="checkbox"/> Appropriation</p> <p><input type="checkbox"/> Contact authority</p> <p><input type="checkbox"/> Other _____</p>

**Justification:** \* The Timber salvage sales fund was established under the provision of the National Forest Management Act of 1976 so that immediate action can take place to harvest dead and dying trees when required by market conditions or catastrophes (such as the Mt. St. Helens volcanic eruption). Fees are paid by purchasers of dead, damaged, insect-infested or downed timber to finance subsequent timber salvage sales. Contingency reserves are established under the provisions of the Antideficiency Act (31 U.S.C. 1512) because of the time lag between the deposit of receipts in one year and the expenditure of funds for sales operations in subsequent years.

**Estimated Program Effect:** None.

**Outlay Effect:** None

1/ This account is also the subject of a deferral (DCY-XX).

\* Revised from previous part. ←

An asterisk (\*) will be used to indicate items that have been changed and a footnote will be provided.

## Apportionment or Reapportionment Request for Revised Deferral Reported in Exhibit 38F

STANDARD FORM 132  
(Revised September 1995)  
Office of Management and Budget  
Circular No. A-34

Sheet 1 of 2  
Fiscal year 19CY

### APPORTIONMENT AND REAPPORTIONMENT SCHEDULE

AGENCY	APPROPRIATION OR FUND TITLE AND SYMBOL		
Department of Government			
BUREAU	AMOUNT ON LATEST S.F. 132	AGENCY REQUEST	ACTION BY OMB
Tree and Shrub Service	Timber salvage sales 80X5204		
<b>BUDGETARY RESOURCES</b>			
1. Budget authority:			
A. Appropriations . . . . . (P.L. 94-588) . . . . .	16,055,000	16,055,000	
B. Borrowing authority . . . . .			
C. Contract authority . . . . .			
D. Net transfers, current year authority (+ or -) . . . . .			
E. Other . . . . .			
2. Unobligated balance:			
A. Brought forward October 1 . . . . . (Actual) . . . . .	13,470,710	15,470,710	
B. Net transfers prior year balance, actual (+ or -) . . . . .			
C. Anticipated transfers prior year balance (+ or -) . . . . .			
3. Spending authority from offsetting collections (Gross):			
A. Earned:			
1. Collected . . . . .			
2. Receivable from Federal sources . . . . .			
B. Change in unfilled customers' orders (+ or -):			
1. Advance received . . . . .			
2. Without advance from Federal sources . . . . .			
C. Anticipated for rest of year:			
1. Advance for anticipated orders . . . . .			
2. Without advance . . . . .	5,000	5,000	
D. Transfers from trust funds:			
1. Collected . . . . .			
2. Anticipated . . . . .			
4. Recoveries of prior year obligations:			
A. Actual . . . . .			
B. Anticipated . . . . .			
5. Temporarily not available pursuant to P.L. _____ (-) . . . . .			
6. Permanently not available:			
A. Cancellations of expired and no-year accounts (-) . . . . .			
B. Enacted rescissions of prior year balances (-) . . . . .			
C. Capital transfers and redemption of debt (-) . . . . .			
D. Other authority withdrawn (-) . . . . .			
E. Pursuant to P.L. _____ (-) . . . . .			
F. Anticipated for rest of year (+ or -) . . . . .			
7. TOTAL BUDGETARY RESOURCES . . . . .	29,530,710	31,530,710	

## Apportionment or Reapportionment Request for Revised Deferral Reported in Exhibit 38F—Continued

STANDARD FORM 132  
(Revised September 1995)  
Office of Management and Budget  
Circular No. A-34

Sheet 2 of 2  
Fiscal year 19CY

### APPORTIONMENT AND REAPPORTIONMENT SCHEDULE

<p>AGENCY <u>Department of Government</u></p> <p>BUREAU <u>Tree and Shrub Service</u></p>	<p>APPROPRIATION OR FUND TITLE AND SYMBOL</p> <p><u>Timber salvage sales</u> <u>80X5204</u></p>		
DESCRIPTION	AMOUNT ON LATEST S.F. 132	AGENCY REQUEST	ACTION BY OMB
<b>APPLICATION OF BUDGETARY RESOURCES</b>			
<p>8. Apportioned: <span style="float: right;"><i>Memorandum: Obligations incurred</i></span></p> <p>Category A:</p> <p>(1) First quarter ..... 3,409,049</p> <p>(2) Second quarter ..... 4,396,000</p> <p>(3) Third quarter ..... 4,839,000</p> <p>(4) Fourth quarter ..... 4,459,000</p> <p>Category B:</p> <p>(1)</p> <p>(2)</p> <p>(3)</p> <p>(4)</p> <p>9. Withheld pending rescission. ....</p> <p>10. Deferred ..... 9,703,710</p> <p>11. Unapportioned balance of revolving fund. ....</p> <p>12. TOTAL BUDGETARY RESOURCES ..... 29,530,710</p>			
	6,133,000	6,133,000	
	4,396,000	4,052,000	
	4,839,000	4,559,000	
	4,459,000	3,612,083	
	9,703,710	13,174,627	
	29,530,710	31,530,710	

Whenever, as a result of Executive action/inaction, the amount on this line increases above the amount shown on the most recently transmitted deferral report, a supplementary report and related material specified in section 38.1 will accompany the reapportionment request (see exhibits 38F-G). In instances where the purpose of the deferral changes, OMB will determine whether a new or a revised deferral report is required. No report is required when the amount deferred decreases.

SUBMITTED Authorized officer 1/25/CY APPORTIONED .....  
(Authorized officer) (Date) (Date)

☆ GPO : O - 352-398

## Apportionment or Reapportionment Request for Deferral Reported in Exhibits 38C–H Overturned by Congress

STANDARD FORM 132  
(Revised September 1995)  
Office of Management and Budget  
Circular No. A-34

Sheet 1 of 2  
Fiscal year 19CY

### APPORTIONMENT AND REAPPORTIONMENT SCHEDULE

AGENCY <u>Department of Government</u> BUREAU <u>Tree and Shrub Service</u>	APPROPRIATION OR FUND TITLE AND SYMBOL <u>Timber salvage sales</u> <u>80X5204</u>		
The "Amount on Latest S.F. 132" column must reflect the most recent approved apportionment.			
DESCRIPTION	AMOUNT ON LATEST S.F. 132	AGENCY REQUEST	ACTION BY OMB
BUDGETARY RESOURCES			
1. Budget authority:			
A. Appropriations . . . . . (P.L. 94-588) . . . . .	16,055,000	16,055,000	
B. Borrowing authority . . . . .			
C. Contract authority . . . . .			
D. Net transfers, current year authority (+ or -) . . . . .			
E. Other . . . . .			
2. Unobligated balance:			
A. Brought forward October 1 . . . . . (Actual) . . . . .	15,470,710	15,470,710	
B. Net transfers prior year balance, actual (+ or -) . . . . .			
C. Anticipated transfers prior year balance (+ or -) . . . . .			
3. Spending authority from offsetting collections (Gross):			
A. Earned:			
1. Collected . . . . .			
2. Receivable from Federal sources . . . . .			
B. Change in unfilled customers' orders (+ or -):			
1. Advance received . . . . .			
2. Without advance from Federal sources . . . . .			
C. Anticipated for rest of year:			
1. Advance for anticipated orders . . . . .			
2. Without advance . . . . .	5,000	5,000	
D. Transfers from trust funds:			
1. Collected . . . . .			
2. Anticipated . . . . .			
4. Recoveries of prior year obligations:			
A. Actual . . . . .			
B. Anticipated . . . . .			
5. Temporarily not available pursuant to P.L. _____ (-) . . . .			
6. Permanently not available:			
A. Cancellations of expired and no-year accounts (-) . . . . .			
B. Enacted rescissions of prior year balances (-) . . . . .			
C. Capital transfers and redemption of debt (-) . . . . .			
D. Other authority withdrawn (-) . . . . .			
E. Pursuant to P.L. _____ (-) . . . . .			
F. Anticipated for rest of year (+ or -) . . . . .			
7. TOTAL BUDGETARY RESOURCES . . . . .	31,530,710	31,530,710	

## Apportionment or Reapportionment Request for Deferral Reported in Exhibits 38C–H Overturned by Congress—Continued

STANDARD FORM 132  
(Revised September 1995)  
Office of Management and Budget  
Circular No. A-34

Sheet 2 of 2  
Fiscal year 19CY

### APPORTIONMENT AND REAPPORTIONMENT SCHEDULE

<p>AGENCY <u>Department of Government</u></p> <p>BUREAU <u>Tree and Shrub Service</u></p>	<p>APPROPRIATION OR FUND TITLE AND SYMBOL <u>Timber salvage sales</u> <u>80X5204</u></p>																																	
DESCRIPTION	AMOUNT ON LATEST S.F. 132	AGENCY REQUEST																																
<b>APPLICATION OF BUDGETARY RESOURCES</b>																																		
<p>8. Apportioned: <span style="float: right;"><i>Memorandum: Obligations incurred</i></span></p> <p>Category A:</p> <table style="width: 100%;"> <tr> <td style="width: 40%;">(1) First quarter .....</td> <td style="width: 20%; text-align: right;">3,409,049</td> <td style="width: 20%; text-align: right;">6,133,000</td> <td style="width: 20%; text-align: right;">6,133,000</td> </tr> <tr> <td>(2) Second quarter .....</td> <td style="text-align: right;">4,165,014</td> <td style="text-align: right;">4,052,000</td> <td style="text-align: right;">4,052,000</td> </tr> <tr> <td>(3) Third quarter .....</td> <td style="text-align: right;">2,768,941</td> <td style="text-align: right;">4,559,000</td> <td style="text-align: right;">4,559,000</td> </tr> <tr> <td>(4) Fourth quarter .....</td> <td></td> <td style="text-align: right;">3,612,083</td> <td style="text-align: right;">12,786,710</td> </tr> </table> <p>Category B:</p> <table style="width: 100%;"> <tr><td>(1)</td><td></td><td></td><td></td></tr> <tr><td>(2)</td><td></td><td></td><td></td></tr> <tr><td>(3)</td><td></td><td></td><td></td></tr> <tr><td>(4)</td><td></td><td></td><td></td></tr> </table> <p>9. Withheld pending rescission .....</p> <p>10. Deferred .....</p> <p>11. Unapportioned balance of revolving fund .....</p> <p>12. TOTAL BUDGETARY RESOURCES .....</p>			(1) First quarter .....	3,409,049	6,133,000	6,133,000	(2) Second quarter .....	4,165,014	4,052,000	4,052,000	(3) Third quarter .....	2,768,941	4,559,000	4,559,000	(4) Fourth quarter .....		3,612,083	12,786,710	(1)				(2)				(3)				(4)			
(1) First quarter .....	3,409,049	6,133,000	6,133,000																															
(2) Second quarter .....	4,165,014	4,052,000	4,052,000																															
(3) Third quarter .....	2,768,941	4,559,000	4,559,000																															
(4) Fourth quarter .....		3,612,083	12,786,710																															
(1)																																		
(2)																																		
(3)																																		
(4)																																		
	13,174,627	4,000,000																																
	31,530,710	31,530,710																																

Since apportioned amounts are available on a cumulative basis, \$10,185,000 is available through the second quarter. This is less than the \$7,574,063 obligated through the second quarter. Thus, even though the second quarter obligation amount (\$4,165,014) exceeds the second quarter apportionment amount (\$4,052,000), there is no violation of the Antideficiency Act in this case.

In cases where the Congress passes and the President signs an appropriation bill containing the disapproval of all or a portion of a deferral, this information should be provided in a footnote on the apportionment schedule. The amount previously deferred should be reduced or deleted to reflect the release.

SUBMITTED Authorized officer 8/20/CY APPORTIONED .....  
(Authorized officer) (Date) (Date)

☆ GPO : O - 352-398

Actual date as of 5/31/CY.  
This apportionment reflects congressional disapproval of a portion of Deferral No. DCY-XXA as contained in P.L. 99-171 on July 28, 19CY.

## Apportionment or Reapportionment Request for Congressionally-Initiated Deferral for Account Illustrated in Exhibit 35C

STANDARD FORM 132  
(Revised September 1995)  
Office of Management and Budget  
Circular No. A-34

Sheet 1 of 2  
Fiscal year 19CY

### APPORTIONMENT AND REAPPORTIONMENT SCHEDULE

AGENCY	APPROPRIATION OR FUND TITLE AND SYMBOL		
Department of Government	Research and development		
BUREAU	80X1309		
Bureau of Central Services			
DESCRIPTION	AMOUNT ON LATEST S.F. 132	AGENCY REQUEST	ACTION BY OMB
<b>BUDGETARY RESOURCES</b>			
1. Budget authority:			
A. Appropriations . . . P.L. 99-456	25,000,000	29,999,983	
B. Borrowing authority			
C. Contract authority			
D. Net transfers, current year authority (+ or -)			
E. Other			
2. Unobligated balance:			
A. Brought forward October 1 . . . (Actual)	1,610,000	1,610,017	
B. Net transfers prior year balance, actual (+ or -)			
C. Anticipated transfers prior year balance (+ or -)			
3. Spending authority from offsetting collections (Gross):			
A. Earned:			
1. Collected	86,000	305,973	
2. Receivable from Federal sources			
B. Change in unfilled customers' orders (+ or -):			
1. Advance received			
2. Without advance from Federal sources	9,000	6,123	
C. Anticipated for rest of year:			
1. Advance for anticipated orders			
2. Without advance	305,000	87,904	
D. Transfers from trust funds:			
1. Collected			
2. Anticipated			
4. Recoveries of prior year obligations:			
A. Actual	27,000	123,823	
B. Anticipated	123,000	26,177	
5. Temporarily not available pursuant to P.L. <u>100-9</u> (-)		-10,000,000	
6. Permanently not available:			
A. Cancellations of expired and no-year accounts (-)			
B. Enacted rescissions of prior year balances (-) P.L. <u>100-9</u>		-200,000	
C. Capital transfers and redemption of debt (-)			
D. Other authority withdrawn (-)			
E. Pursuant to P.L. _____ (-)			
F. Anticipated for rest of year (+ or -)			
7. TOTAL BUDGETARY RESOURCES	27,160,000	21,860,000	

Line 5 may be used when:

- a general provision specifies that a certain percentage of the amount appropriated for a particular object; e.g., travel or consultants, shall not be available for obligation;
- a congressionally-initiated deferral of an amount that has been appropriated is enacted, including enactment of a deferral in excess of the amount deferred by the Executive (enter the amount not available due to congressional action on this line); and
- a substantive law specifies that all or a portion of the amount appropriated is not available for obligation unless specifically authorized (enter the amount not available on this line and the total amount appropriated on line 1).

NOTE: This differs from amounts that are only appropriated contingent upon enactment of authorizing legislation. In such cases, the amounts are not appropriated until the authorizing legislation is enacted. Such amounts are not reflected on line 1; thus, the amount as a negative on this line.



## Apportionment or Reapportionment Request for Congressionally-Initiated Deferral For Account Illustrated in Exhibit 35C—Continued

STANDARD FORM 132  
(Revised September 1995)  
Office of Management and Budget  
Circular No. A-34

Sheet 2 of 2  
Fiscal year 19CY

### APPORTIONMENT AND REAPPORTIONMENT SCHEDULE

AGENCY		APPROPRIATION OR FUND TITLE AND SYMBOL		
Department of Government		Research and development 80X1309		
BUREAU				
Bureau of Central Services				
DESCRIPTION		AMOUNT ON LATEST S.F. 132	AGENCY REQUEST	ACTION BY OMB
<b>APPLICATION OF BUDGETARY RESOURCES</b>				
8. Apportioned:		<i>Memorandum: Obligations incurred</i>		
Category A:				
(1) First quarter .....	90,049	120,000	120,000	
(2) Second quarter .....	101,014	120,000	120,000	
(3) Third quarter .....	110,941	120,000	120,000	
(4) Fourth quarter .....		120,000	90,000	
Category B:				
(1) Research	10,397,461	16,800,000	16,410,000	
(2) Dev. of products	2,017,601	9,880,000	5,000,000	
(3)				
(4)				
9. Withheld pending rescission. ....				
10. Deferred .....				
11. Unapportioned balance of revolving fund .....				
12. TOTAL BUDGETARY RESOURCES .....		27,160,000	21,860,000	

SUBMITTED Authorized officer 8/20/CY APPORTIONED .....

(Authorized officer) (Date) (Date)

☆ GPO : O - 352-398

Actual amounts are as of 5/31/CY.  
This apportionment reflects congressional-initiated deferral as contained in P.L. 99-171  
on July 28, 19CY.

## Special Transactions

### 39.1. Foreign currency: Apportionments and reports.

Special foreign currency program appropriation accounts and foreign currency (FT) fund accounts are two different types of accounts with different reporting requirements, as described below.

*Special foreign currency program appropriation accounts* contain appropriations that are available to incur obligations for which payments can be made only in U.S.-owned foreign currencies that are declared in excess of the normal requirements of the United States by the Secretary of the Treasury. Appropriated dollars are used to obtain the U.S.-owned excess foreign currency that is used to make the necessary payments.

*Foreign currency (FT) fund accounts* are accounting mechanisms established by the Treasury to account for foreign currency that is acquired without payment of U.S. dollars. Use of these amounts requires appropriations or payment with appropriated dollars unless otherwise authorized by law.

Special foreign currency program appropriations will be apportioned, and reports on budget execution will be prepared, in accordance with Parts III and IV, respectively, of this Circular. Foreign currency (FT) fund accounts are covered in this section.

Foreign currency (FT) fund accounts are established with a two-digit agency prefix assigned by Treasury, the symbol "FT," and a three-digit foreign currency account code.

Foreign currency (FT) fund accounts are hereby exempt from apportionment by the Director of OMB, unless the agency is notified by OMB that particular accounts will be apportioned. When apportioned, the apportionment of foreign currencies that are available for the same purpose as appropriations made to the President will be made to a single coordinating agency in the same manner as the related dollar appropriation. When apportioned, a separate apportionment will be prepared for each currency in dollars.

An S.F. 133 report may be required by OMB. The reports will be prepared in dollars for each currency in each FT account.

On the S.F. 132, "Authority to spend foreign currency receipts" will be typed in the stub column for line 1 and the latest Treasury reporting exchange rates shall be entered on each S.F. 132 and S.F. 133. Amounts transferred from Treasury and credited

to the agency foreign currency accounts will be reported on line 1.A. Amounts anticipated to be transferred during the year will be reported on line 1.E. Balances brought forward (on line 2.A) will be limited to balances in agency FT accounts.

Foreign currency units reported in dollars will be in agreement with the "Foreign Currency Statement and Account Current" (Foreign Service Form 488) prepared by disbursing officers.

### 39.2. Apportionments and reports for "immediately available" appropriations.

When all or part of an appropriation for a given fiscal year is made immediately available in the preceding year, an appropriation warrant is issued at once for the immediately available portion. However, at the end of that preceding year, the appropriation is adjusted to equal the amount of obligations incurred, and a new warrant is issued for the balance of the original appropriation to be available in the succeeding year. In such cases, it is usually necessary to submit apportionment forms for the succeeding year before the amount of the appropriation can be determined. The following apportionment and reporting procedures will apply:

- The entire amount that is made immediately available will be entered on line 1.A of the apportionment or reapportionment request (S.F. 132) for the year in which it becomes available. The portion that is estimated to be unobligated at the end of the year will be shown as deferred (line 10).
- The initial apportionment request for the subsequent year (the year for which the appropriation was originally intended) will show, on line 1.E, the portion of the "immediately available" amount that is estimated to be unobligated at the beginning of that year.
- On the final S.F. 133 for the year in which the "immediately available" amount was provided, the adjusted amount of the appropriation (equal to actual obligations incurred) will be reported on line 1A, and an offsetting adjustment will be made in the amount deferred by OMB (line 10C). If the adjustment exceeds the amount deferred, the deferral will be reduced to zero and the remaining portion of the adjustment reported as a negative amount on line 10.E.
- When the appropriation adjustment is made by the Treasury Department, the amount warranted

in the new year will be reported on line 1.A of the S.F. 133. A request for reapportionment will be submitted if the amount warranted differs from the amount estimated by more than \$200,000 or one percent of total budgetary resources, whichever is lower.

### 39.3. Funds appropriated to the President.

(a) **Original distribution of budget authority.**—Appropriations or other budget authority made to the President may be distributed to agencies that have responsibilities for the purposes to be served by such appropriations or authority. Such agencies will present requests for funds, supported by a justification, to the designated coordinating agency. The coordinating agency will notify the requesting agency of amounts to be transferred.

When action by the President is necessary to make an allocation, the coordinating agency will prepare the necessary documents for the President's signature. A copy of the allocation request, as approved by the President, will be provided to OMB.

For appropriations, the coordinating agency will prepare Standard Form 1151 and process it through the Treasury Department to effect the transfer. For authority to borrow, the receiving agency will arrange with the Treasury Department for the drawdown of money as needed.

(b) **Interagency allocations.**—All movements of obligational authority from appropriations made to the President, and all subsequent interagency distributions of such authority, will be made by the use of transfer appropriation (allocation) accounts, so that amounts can be readily identified with the parent appropriation. Agencies that receive allocations from appropriations made to the President may make suballocations to other agencies.

Where an agency receives allocations from a single parent account through more than one channel (for instance, a direct allocation from the parent account and a suballocation from another agency), the receiving agency must maintain records from which will enable it to control and report separately the transactions relating to each allocation or suballocation.

(c) **Apportionments and reports.**—Apportionments will be made by OMB to the coordinating agency (or to any agency delegated to receive such apportionments by the coordinating agency). Allocations and suballocations by the coordinating agency will require that obligations be kept within such quarterly limits (shares of apportionments) to enable the apportionments to be observed for the appropriation or fund as a whole. The coordinating agency will obtain and prepare consolidated information whenever it is required, including material required by *OMB Circular No. A-11* and by the Treasury Department.

## Application of Instructions for Reports on Budget Execution

### 41.1. Coverage of reports.

Unless otherwise specified by OMB, all agencies will provide current data on the status of each open Treasury account (except deposit fund accounts) whether or not apportioned.

S.F. 133 reports will be prepared for all credit program, financing, and liquidating accounts (see Appendix C).

In cases where allocations are made to transfer appropriation accounts, a consolidated S.F. 133 covering both the parent account and the related transfer allocation accounts will be submitted by the agency administering the parent account. Agencies administering such accounts will furnish information to the agency responsible for the parent account in accordance with that agency's instructions (see section 11.2). Unless specifically requested by OMB, individual S.F. 133 reports will not be required for transfer appropriation accounts.

### 41.2. Level of detail.

Budget execution (S.F. 133) data will be reported electronically at the Treasury account level, through the Treasury GOALS system. (Information on GOALS can be obtained from the GOALS Marketing Team at (202) 874–8270.) Paper copies are not required unless requested by OMB.

For the budget execution reports, a separate column of data is required for each expired and unexpired appropriation. These are to be reported by Treasury account and fund year. (A consolidated apportionment does not exempt agencies from the requirement to report each Treasury account and fund year separately.) Where a single apportionment is provided for more than one Treasury account, the footnotes of the budget execution report for each of those accounts must identify the apportioning account.

For credit financing accounts, the S.F. 133 will be prepared at the account level except that data will be prepared by cohort for the final report for the year.

## Reporting Procedures

### 42.1. Timing of reports.

The dates for reporting budget execution data through the Treasury GOALS system can be obtained from the GOALS Administrative Menu. These dates are within approximately 20 business days after the close of each calendar quarter.

Supplemental monthly reporting may be required by OMB for certain accounts and will be submitted by paper copy only directly to OMB.

### 42.2. Supporting data.

It is OMB policy to use existing agency internal reports to the greatest extent feasible to support required reports. When existing agency internal reports do not include data necessary to provide complete information on the progress and status of programs,

projects, or activities, supporting data may be required by OMB.

### 42.3. Informational copies.

A copy of the S.F. 133 for each calendar quarter will be submitted directly to the Committee on Appropriations, House of Representatives. To the extent practicable, all the reports for each independent agency, departmental bureau, or similar subdivision should be submitted together and numbered consecutively.

### 42.4. Certification.

Data submitted for each independent agency, departmental bureau, or similar subdivision will be approved by an officer duly authorized by the head of the agency to be responsible for the integrity of the submission.

## Explanation of S.F. 133, Report on Budget Execution

### 43.1. Explanation of report and line entries.

The S.F. 133 is divided into three general sections: *Budgetary Resources*, *Status of Budgetary Resources*, and *Relation of Obligations to Outlays*.

For electronic submission, one account is entered at a time. For paper submissions, reports should be formatted with columns/accounts in the following order: unexpired, expired, canceled, total. See Exhibit 43A for an illustration of how line entries should be displayed.

Amounts reported will be rounded to the nearest dollar and reported in whole dollars. An amount involving exactly half of a dollar will be rounded to the nearest even dollar. Amounts reported will be cumulative from the beginning of the fiscal year to the end of the period reported.

The information required on each line of the report is explained in the table below. All footnotes will be included at the end of the report. If addi-

tional materials have been required, these will be forwarded directly to OMB.

The following is a table of contents for the exhibits on budget execution reports that are provided for illustration:

Exhibit No.	Description
43A	Annual account—final report
43B	Annual account with reimbursements—final report
43C	No-year account—quarterly report
43D	Public enterprise (revolving) or intragovernmental (revolving) fund—quarterly report

Lines 12 through 15, the “Relation of Obligations to Outlays,” will be reported for each quarter.

Supplemental instructions for preparing the S.F. 133 for special cases are included elsewhere. See section 11.2 and exhibits 11A–D for accounts with invested balances. See Appendix C for credit programs. Also, see section 11 on definitions, concepts, and terminology for additional guidance related to preparation of the S.F. 133.

### BUDGETARY RESOURCES

Line Entry	Explanation
Line 1. Budget authority .....	<i>The following lines will be used for the unexpired columns/accounts only.</i>
A. Appropriations .....	<p>Enter the amount of appropriations specified in an appropriations act or in a substantive act and becoming available on or after October 1 of the fiscal year.</p> <p>Include any enacted supplemental appropriations and the portion of indefinite appropriations warranted by Treasury. Amounts will be net of enacted rescissions of current year appropriations and amounts canceled under the Line Item Veto Act.</p> <p>In the case of special and trust fund accounts designated by Treasury as “available,” enter the amount of receipts credited to the account.</p> <p>The treatment of reappropriations of funds that have expired differs from the treatment of reappropriations of amounts that have not expired in the following ways:</p> <p>—For reappropriations of funds that have expired, a reappropriation will be entered on line 1.A of the gaining account. The losing account will record a negative amount on line 6.E in the expired column.</p> <p>—For reappropriations of funds that have not expired, Treasury records a nonexpenditure transfer between the losing account and the gaining account. The losing account will record a transfer out (on line 1.D or 2.B, as appropriate). The gaining account will record a transfer in (on line 1.D or 2.B, as appropriate), a reappropriation of the same amount (on line 1.A), and a negative amount on line 6.E to remove the double counting. The public law citation on line 6.E should be the appropriations act that reappropriated the amount.</p> <p>For accounts operating under a continuing resolution, enter the annualized level of appropriations warranted (or requested to be warranted—with OMB approval) by Treasury pursuant to a continuing resolution. When the account’s usual source of budget authority is enacted, the amount of the appropriation will be changed to equal the amount specified in the regular appropriations act.</p>
B. Borrowing authority .....	Enter the amount of new authority to borrow becoming available on or after October 1 of the fiscal year and apportioned for the full fiscal year on the latest S.F. 132. This is the amount of definite authority specified in law or indefinite borrowing authority anticipated to be used to cover obligations during the year. New budget authority will be reported even though subsequent appropriations or collections credited to the account are used to liquidate obligations incurred against such authority to borrow.

## BUDGETARY RESOURCES—Continued

Line Entry	Explanation
	Amounts shown on this line will be net of enacted rescissions of current authority to borrow. NOTE: Do not include amounts appropriated specifically to liquidate debt, since this does not constitute budget authority.
C. Contract authority .....	Enter the amount of new contract authority becoming available on or after October 1 of the fiscal year and apportioned for the full fiscal year on the latest S.F. 132. Amounts on this line will be net of enacted rescissions of contract authority.  New budget authority will be reported even though subsequent appropriations or collections credited to the account are used to liquidate obligations incurred against such contract authority.  NOTE: Do not include appropriations to liquidate contract authority, since this does not constitute budget authority.
D. Net transfers, current year authority realized (+ or -).	Enter the net amount of budget authority enacted for the fiscal year that is actually transferred to (+) or from (-) the account.  The entries on this line are transfers of new budget authority, while the entries on line 2.B are transfers of prior year available, unobligated balances.  The entries on this line are <i>nonexpenditure transfers</i> between two Federal Government accounts for the purposes of the receiving or gaining account.  NOTE: All transfers between Federal funds (accounts that are not trust funds; i.e., general, special, management, and revolving funds) and trust funds are treated as expenditure transfers. See section 11.2.C for additional information.
E. Other .....	Enter the amount of <i>indefinite</i> appropriations <i>anticipated</i> to become available under existing law, for the remainder of the fiscal year. Do not include those appropriations already warranted by Treasury under such appropriations (and reported on line 1.A). This amount may differ from the amount on the S.F. 132 to the extent it is a more current estimate. Do not include anticipated, unenacted supplemental appropriations.  Include the current estimate of any new budget authority <i>anticipated</i> to be transferred to (+) or from (-) the account under existing legislation. Do not include transfers realized which are reported on line 1.D. Do not include anticipated transfers that require legislation.  <i>Use this line for other amounts only with prior approval of OMB.</i>  On the September 30 report, there should be no entry on this line.  <i>Identify in a footnote the reference to law(s) providing the appropriations reported on lines 1.A through 1.E.</i>
Line 2. Unobligated balance:	
A. Brought forward, October 1 .....	<i>For the unexpired columns/accounts:</i>  Enter the available, unobligated balance brought forward from prior fiscal years as of October 1 of the current fiscal year. Include available, unobligated balances of all budgetary resources, as defined in section 12.2.  Rescissions enacted in the current year of these prior year balances will be shown on line 6.B.  If the amount does not agree with those (a) reported on the final S.F. 133 of the preceding year; (b) reported to the Treasury for inclusion in the <i>Treasury Annual Report Appendix</i> ; or (c) presented in the <i>Budget Appendix</i> as a past-year actual amount, the agency will prepare a footnote to line 2.A explaining the difference.  <i>For the expired and canceled columns/accounts:</i>  Enter, as a positive, the expired unobligated balances available for upward adjustments of obligations. In the first expired year the amount should be identical to the amount of unobligated balances on line 9 and 10.D of the previous fiscal year's final budget execution report. In the second expired year and thereafter, the amount should be identical to the amount on line 10D of the previous fiscal year's final budget execution report.  These balances are available only for valid upward adjustments of obligations that were properly incurred against the account during the unexpired phase.

BUDGETARY RESOURCES—Continued

Line Entry	Explanation
B. Net transfers, prior year balance, actual (+ or -).	<p><i>For the unexpired columns/accounts:</i></p> <p>Enter the net amount of any unobligated balance of prior year budget authority actually transferred to (+) or from (-) the account. Do not include transfers required or permitted by law from trust funds to Federal funds. (These transfers will be reported on line 3.D.)</p> <p>The entries on this line are transfers of prior year balances, while the entries on line 1.D are transfers of current year budget authority.</p> <p>NOTE: The entries on this line are nonexpenditure transfers.</p>
C. Anticipated transfers, prior year balance (+ or -).	<p><i>For the unexpired columns/accounts:</i></p> <p>Enter the current estimate of any balances to be transferred to (+) or from (-) the account under existing legislation. Do not include anticipated transfers that require legislation. Do not include transfers required or permitted by law from trust funds to Federal funds; these are reported on line 3.D.</p>
Line 3. Spending authority from offsetting collections (gross):	
A. Earned:	
1. Collected .....	<p><i>For the unexpired columns/accounts:</i></p> <p>Enter the <i>reimbursements or other income earned and collected</i> to date during the current fiscal year, including those for revolving funds.</p> <p>Enter <i>collections of receivables</i> factored into either the net unpaid obligations or the unobligated balances brought forward, if any.</p> <p><i>Refunds collected</i> are to be credited to the appropriation or fund account charged with the original obligation. Enter the collections of <i>refunds of prior fiscal year obligations that have been outlayed</i>.</p> <p>Exclude cash <i>refunds</i> of amounts obligated and outlayed during the current fiscal year. These should be netted against the appropriate line 8, Obligations incurred.</p> <p><i>For the expired and canceled columns/accounts:</i></p> <p>Enter <i>collections of receivables</i> factored into either the net unpaid obligations or the unobligated balances brought forward, if any.</p> <p>Enter the <i>refunds collected</i>.</p>
2. Receivable from Federal sources .....	<p><i>For the unexpired columns/accounts only:</i></p> <p>Enter the reimbursements from another Federal government account <i>earned, but not collected</i>, to date during the current fiscal year, including those for revolving funds. If during the fiscal year, the amount is collected, move the amount to line 3.A.1, above.</p> <p>For <i>collections of receivables</i> factored into either the net unpaid obligations or the unobligated balances brought forward, enter, as a negative, the decrease in reimbursable receivables. Also, enter, as a negative, receivables written off.</p> <p><i>For the expired and canceled columns/accounts only:</i></p> <p>For <i>collections of receivables</i> factored into either the net unpaid obligations or the unobligated balances brought forward, enter, as a negative, the decrease in reimbursable receivables. Also, enter, as a negative, receivables written off.</p>
B. Change in unfilled customer orders (+ or -):	
1. Advance received .....	<p><i>For the unexpired columns/accounts only:</i></p> <p>Enter the increase (+) or decrease (-) from October 1 in <i>unfilled orders</i> on hand <i>accompanied by an advance</i>. During the fiscal year, as orders are filled, move the amounts earned to line 3.A.1, above.</p> <p>For annual accounts and the last year of multi-year accounts, amounts on this line should reflect <i>obligated amounts</i> only on the September 30 report.</p>
2. Without advance from Federal sources.	<p><i>For the unexpired columns/accounts only:</i></p> <p>Enter the increase (+) or decrease (-) from October 1 in <i>unfilled orders</i> on hand from other Government accounts that are valid obligations of the ordering account <i>and are not accompanied by an advance</i>. During the fiscal year, as orders are filled, move the amounts earned to line 3.A.2, above.</p>



## BUDGETARY RESOURCES—Continued

Line Entry	Explanation
	For annual accounts and the last year of multi-year accounts, amounts on this line should reflect <i>obligated amounts</i> only on the September 30 report.
C. Anticipated for rest of year:	
1. Advance for anticipated orders .....	There should be no entry on this line. Advances without orders will be held in a deposit fund until an order is received. Exceptions must be approved by OMB.
2. Without advance .....	<i>For the unexpired columns/accounts only:</i>  Enter a current estimate of the reimbursements and refunds expected for the remainder of the year.  On the September 30 report, there should be no entry on this line.
D. Transfers from trust funds:	
1. Collected .....	<i>For the unexpired columns/accounts only:</i>  Enter the expenditure transfers from a trust fund account to a general fund account, pursuant to appropriations or other laws, to fund the activities of an agency that are (or would be) normally funded in a general fund account. Exclude payments or repayments from trust fund accounts for reimbursable work. Such amounts should be recorded on lines 3.A, 3.B, or 3.C, as appropriate.  Enter <i>collections</i> of receivables or anticipated transfers factored into either the net unpaid obligations or the unobligated balances brought forward, if any.
2. Anticipated .....	<i>For the unexpired columns/accounts only:</i>  Enter the expenditure transfers anticipated for the remainder of the year.  On the September 30 report there should be no amount on this line. The exception is where there is an accounts receivable or anticipated transfer from a trust fund accompanied by valid accounts payable from that trust fund account. These receivables should be factored into either the net unpaid obligations or the unobligated balances at the end of the fiscal year.  For <i>collections of receivables</i> factored into either the net unpaid obligations or the unobligated balances brought forward, enter, as a negative, the decrease in reimbursable receivables. Also, enter, as a negative, receivables written off.
Line 4. Recoveries of prior year obligations:	
A. Actual .....	<i>For the unexpired, expired, and canceled columns/accounts:</i>  Enter any cancellations or downward adjustments of obligations incurred in prior fiscal years that were <i>not outlayed</i> . Record the adjustments since October 1 of the current year.  Any cancellations or downward adjustments of obligations incurred and outlayed in prior fiscal years must be accompanied by cash refunds. Cash refunds collected are to be reported on line 3.A.1.  Exclude recoveries of current year obligations, which will be netted against new obligations on line 8.  <i>For the canceled columns/accounts:</i>  To cancel obligated balances, enter the obligated balances to be canceled, as a positive, on line 4.A. Note: the same amount, as a negative, will be entered on line 6.A.
B. Anticipated .....	<i>For the unexpired columns/accounts only:</i>  Enter the current estimate of additional recoveries of prior fiscal year obligations anticipated in unexpired accounts for the remainder of the fiscal year.  For no-year and multi-year accounts, there may be amounts on this line after the first fiscal year. On the September 30 report, there should be no entry on this line.  For annual accounts, there should be no entry on line 4B.
Line 5. Temporarily not available pursuant to P.L. — (—).	<i>For the unexpired columns/accounts:</i>  Enter as a negative amount the portion of budgetary resources temporarily <i>not available for obligation</i> pursuant to a specific provision in law. For example:  —When an account is operating under a part-year continuing resolution, enter as a negative amount the portion of the annualized level included on line 1 that is not available under the terms of the continuing resolution.

BUDGETARY RESOURCES—Continued

Line Entry	Explanation
	<p>—When a congressionally-initiated deferral of an amount that has been appropriated is enacted, including enactment of a deferral proposed by the Executive, enter the amount not available due to congressional action as a negative amount on this line.</p> <p>—When an appropriations act specifies that all or a portion of the amount appropriated is not available for obligation until specifically authorized by another law, the amount is appropriated and is shown, as a positive amount, on line 1.A. In such cases, enter the amount not available, as a negative amount, on this line. (NOTE: This differs from amounts that are only appropriated contingent upon the occurrence of a policy decision by the Executive, for example, upon submission of a request by the President. In such cases, the amounts are not appropriated until the event occurs. Since no amount is shown as appropriated on line 1.A, there is no need to show any reduction on this line.)</p> <p>—When a provision of law, such as a benefit formula or limitation on obligations, precludes amounts in special or trust funds from obligation, include the amounts not available, as a negative amount, on this line. The special and trust funds receipts that are available will be shown on line 1.</p> <p>—When a portion of offsetting collections credited to a revolving or other fund is not available for obligation because of a limitation on obligations, enter the amount not available. The offsetting collections will be shown on line 3.</p> <p>—When the President has ordered a sequester pursuant to the Balanced Budget and Emergency Deficit Control Act of 1985, enter the amount of budgetary resources temporarily withheld from obligation in special and trust fund accounts where amounts are not permanently canceled. Amounts permanently canceled will be shown on line 6. (If there are questions as to whether amounts are temporarily withheld, consult your OMB representative. Most amounts are permanently canceled and are shown on line 6.E.)</p> <p>Identify in the stub column the public law containing the restriction. The Impoundment Control Act (2 U.S.C. 683–684) and the Antideficiency Act (31 U.S.C. 1512) are not valid authorizing citations for this line.</p>
Line 6. Permanently not available:	
A. Cancellations of expired and no-year accounts (–).	<p><i>For the unexpired columns/accounts:</i></p> <p>For no-year accounts, enter the amount of any budgetary resources canceled pursuant to 31 U.S.C. 1555.</p> <p><i>For the canceled columns/accounts:</i></p> <p>Enter the total unobligated and obligated balances to be canceled on this line. Include collections adjustments reported on line 3.A.</p>
B. Enacted rescissions of prior year balances (–).	<p><i>For the unexpired columns/accounts:</i></p> <p>Enter the amount of enacted rescissions of prior year balances. Include rescissions of current year amounts on line 1.</p>
C. Capital transfers and redemption of debt (–).	<p><i>For the unexpired columns/accounts:</i></p> <p>Enter the amount transferred to the general fund of the Treasury; i.e., deposited to Treasury receipt accounts for “Earnings of Government-owned enterprises” or “Repayments of capital investment, Government-owned enterprises”. Also, include the amount of principal repayments paid to Treasury for borrowing outstanding. This entry does not include interest payments, which are shown as an obligation and an outlay.</p> <p>Include the amount of offsetting collections that were used to liquidate obligations incurred against contract authority.</p>
D. Other authority withdrawn (–) .....	<p><i>For the unexpired columns/accounts:</i></p> <p>Include amounts of contract and borrowing authority withdrawn. This entry does not include repayments of amounts borrowed from the Treasury, which are shown as redemption of debt.</p>
E. Pursuant to Public Law ——— (–) ...	<p><i>For the unexpired columns/accounts:</i></p> <p>Enter amounts that are permanently canceled by law. For example:</p>

## BUDGETARY RESOURCES—Continued

Line Entry	Explanation
	<p>—When a general provision of an appropriations act specifies that a specific amount is to be reduced from more than one account and authorizes the agency head or other Executive Branch official to distribute the reduction, enter the canceled amount on this line.</p> <p>—When the President has ordered a sequester pursuant to the Balanced Budget and Emergency Deficit Control Act of 1985, enter the amount of budgetary resources permanently canceled.</p> <p>Do <i>not</i> report amounts rescinded on this line. (Such amounts will be netted on line 1.A, 1.B, 1.C, or shown on line 6.B, as appropriate.)</p> <p><i>For the expired columns/accounts:</i></p> <p>Enter the amount of balances that have been canceled due to reappropriation.</p>
F. Anticipated rest of year (+ or –) .....	<p><i>For the unexpired columns/accounts:</i></p> <p>Enter the current estimate of additional amounts anticipated to become permanently unavailable through capital transfers and redemption of debt during the remainder of the fiscal year.</p> <p><i>Use this line for reporting other transactions only with prior approval of OMB.</i></p> <p>On the September 30 report, there should be no entry on this line.</p>
Line 7. Total budgetary resources .....	<p><i>For the unexpired columns/accounts:</i></p> <p>Enter the sum of the amounts shown on lines 1 through 6. This amount will differ from the amount on line 7 of the most recently approved S.F. 132 to the extent that individual amounts have changed that do not require the submission of a reapportionment request (see section 34.5).</p> <p><i>For the expired and canceled columns/accounts:</i></p> <p>These amounts are not available for new obligations. See sections 43.2–43.6 for additional instructions.</p>

## STATUS OF BUDGETARY RESOURCES

Line Entry	Explanation
Line 8. Obligations incurred .....	<p><i>For unexpired columns/accounts:</i></p> <p>Enter the amount of obligations incurred from the beginning of the current fiscal year to the end of the reporting period, net of refunds received that pertain to obligations incurred in the current year.</p> <p>Include upward adjustments of prior obligations. Do not include cancellations or downward adjustments of obligations due to recoveries of prior year obligations reported on line 4. (See section 11.5 for a discussion of the concept of obligations.)</p> <p><i>For the expired and canceled columns/accounts:</i></p> <p>Enter upward adjustments of obligations previously incurred. Upward adjustments are limited by the amount available for adjustments. No new obligations may be incurred against expired or canceled accounts. (See sections 43.2–43.6 on expired and canceled appropriations.) For downward adjustments, see line 4.</p>
A. Category A, direct obligations .....	Enter amount of direct obligations (those not financed from reimbursements) incurred against amounts apportioned under Category A on the latest S.F. 132.
B. Category B, direct obligations: Subcategory 1...N .....	For accounts that are apportioned under category B on the latest S.F. 132, enter amounts of direct obligations incurred against each administrative subdivision identified on the apportionment on a separate line.
C. Not subject to apportionment .....	Enter amount of direct obligations (excluding reimbursements) incurred for accounts that are exempt from apportionment.
D. Reimbursable obligations .....	Enter amount of obligations financed from reimbursements (offsetting collections that are payment to the performing account for goods and services provided to the ordering entity).
	Line 8D will be used for reimbursable obligations incurred for accounts that are apportioned and for accounts that are exempt from apportionment.

STATUS OF BUDGETARY RESOURCES—Continued

Line Entry	Explanation
Line 9. Unobligated balance .....	<i>For the unexpired columns/accounts:</i>
A. Apportioned:	
1. Balance currently available .....	Enter the unobligated balance of amounts apportioned on the latest S.F. 132. Include the balances of amounts apportioned under category A and category B, as well as amounts apportioned by letter from OMB or by OMB bulletin. Do not include apportioned amounts not realized.  For amounts apportioned under category A, include the difference between the amount apportioned through the current quarter and the obligations incurred under those apportionments through the end of the reporting period.  Where category B apportionments are based upon time periods within the year, enter the difference between the cumulative amount apportioned through the current period and the obligations incurred under those apportionments through the end of the reporting period. Where funds are apportioned for the year as a whole, this entry will equal the total amount thus apportioned less the obligations incurred under those apportionments through the end of the reporting period.  Where required by OMB, the portion of the unobligated balance that represents commitments outstanding will be shown in a footnote.
2. Anticipated .....	This entry will include amounts anticipated and apportioned.
B. Exempt from apportionment .....	Enter the total unobligated balance available for obligation in accounts not subject to apportionment (see section 30.2).
C. Other available .....	<i>Use this line only with prior approval of OMB.</i>
Line 10. Unobligated balance not available:	
A. Apportioned for subsequent periods	<i>For the unexpired columns/accounts:</i>  Enter the amount apportioned by time periods (in both categories A and B) that will not become available until after the reporting period, as approved on the most recent S.F. 132.
B. Deferred .....	<i>For the unexpired columns/accounts:</i>  Enter the amount deferred as shown on line 10 of the most recently approved S.F. 132. This is the amount of budgetary resources being set aside for possible use at a later date (pursuant to a special message transmitted, or to be transmitted, by the President), before the funds expire.
C. Withheld pending rescission .....	<i>For the unexpired columns/accounts:</i>  Enter the total amount withheld pending rescission and reported on line 9 of the most recently approved S.F. 132 (pursuant to a special message transmitted, or to be transmitted, by the President).
D. Other .....	<i>For the unexpired columns/accounts:</i>  For other balances not available, include the unobligated balances of amounts that are not included on lines 8, 9, or 10 of the most recently approved S.F. 132. Include amounts on lines 3 and 4 that exceed apportioned amounts.  This entry will include any excess of budgetary resources realized over amounts estimated to become available on the most recently approved apportionment form, when such amounts exceed the parameters set forth in section 34.5. (Do not use this line for accounts and funds that are not subject to apportionment. Unobligated balances of such accounts will be reported on line 9.B.)  This balance will be reported as a negative amount if budgetary resources (including estimates through the end of the year) are less than reported on the most recently approved S.F. 132.  If, on the September 30 report, a negative amount is reported on this line, the amount must be offset by remaining balances of apportioned funds reported on line 9.A.1 or an apparent violation of the Antideficiency Act (31 U.S.C. 1341, 1342, or 1517) will have occurred. Unrealized budgetary resources will, in effect, be considered an offset against amounts apportioned (line 9A) rather than an unobligated balance not available (line 10).

## STATUS OF BUDGETARY RESOURCES—Continued

Line Entry	Explanation
	<p>This line will be used for the unapportioned balance of public enterprise and intragovernmental revolving funds, as well as trust funds that are subject to apportionment. For these types of funds, enter the amount shown on line 11 of the most recently approved S.F. 132 (unapportioned balance) plus the amount of upward adjustments in income until a reapportionment request is approved.</p> <p><i>For the expired columns/accounts:</i></p> <p>Enter the amount of expired unobligated balances that have not been used for valid adjustments. (These amounts are no longer available for new obligations.)</p> <p>The amount on line 10.D should be the difference between line 7 and line 8.</p> <p><i>For the canceled columns/accounts:</i></p> <p>The amount on this line should be zero.</p> <p><i>For the unexpired, expired, and canceled columns/accounts:</i></p> <p>Enter the sum of the amounts on lines 8 through 10. This amount will be identical to the amount on line 7.</p>
Line 11. Total status of budgetary resources.	

## RELATION OF OBLIGATIONS TO OUTLAYS

Line Entry	Explanation
<i>Note: Lines 12 through 15 are required for all quarters.</i>	
Line 12. Obligated balance, net as of October 1.	<p><i>For the unexpired, expired and canceled columns/accounts:</i></p> <p>Enter the net amount of all unpaid obligations as of October 1 of the current fiscal year. This amount will equal the sum of the beginning balance of (a) accounts payable and (b) undelivered orders, minus (c) accounts receivable from other Federal Government accounts and the public (but only if specifically authorized by law to obligate against orders from the public), and (d) unfilled customers' orders from other Federal Government accounts, unless specifically authorized by law to obligate against orders from the public. This line should equal line 14 of the final S.F. 133 for the preceding year.</p>
Line 13. Obligated balance transferred, net (+ or -).	<p><i>For the unexpired columns/accounts:</i></p> <p>Enter the net amount of all unpaid obligations actually transferred to (+) or from (-) the account during the current fiscal year. Entries related to transfers will be supported by a listing (in the footnotes) of the individual accounts from which or to which the transfers have been made.</p>
Line 14. Obligated balance, net, end of period.	<p><i>For the unexpired and expired columns/accounts:</i></p> <p>These lines represents the net amount of all unpaid obligations being carried forward to the subsequent period. If receivables from other Federal Government accounts and the public (but only if specifically authorized by law to obligate against orders from the public), are in excess of unpaid obligations at the end of the period, the total obligated balance will be a negative amount.</p> <p>Refunds receivable from non-Federal sources, and from Federal sources where a refund payable has not been obligated, should not be factored into this line.</p> <p><i>For the canceled columns/accounts:</i></p> <p>The amounts on these lines should be zero.</p>
A. Accounts receivable (-) .....	Enter the amount of accounts receivable from other Federal Government accounts and the public (but only if specifically authorized by law to obligate against orders from the public).
B. Unfilled customer orders (-):	
1. Federal sources without advance .....	Enter the amount of unfilled customer orders from other Federal Government accounts not accompanied by an advance.
2. Federal sources with advance .....	<i>Reserved. There should be no amount on this line.</i>
3. Non-Federal sources with advance .....	<i>Reserved. There should be no amount on this line.</i>
C. Undelivered orders (+) .....	Enter the amount of undelivered orders that have not been prepaid.
D. Accounts payable (+) .....	Enter amount owed by the account on the basis of invoices or other evidence of receipt of goods and services.

RELATION OF OBLIGATIONS TO OUTLAYS—Continued

Line Entry	Explanation
Line 15. Outlays:	This line must agree with net outlays reported to Treasury on the S.F. 224, Statement of Transactions. The lines of the S.F. 133 are related to net outlays as follows: Outlays = Lines 8 – (3A+3B+3D+4A)+12+/- 13 – (- 14A – 14B1+14C+14D) <i>For the unexpired, expired, and canceled columns/accounts:</i>
A. Disbursements (+) .....	Enter the amount of obligations paid. Includes payments in the form of cash (currency, checks, or electronic fund transfers) and in the form of debt instruments (bonds, debentures, notes, or monetary credits) when they are used to pay obligations.
B. Collections (–) .....	Enter the amount of reimbursements from other Federal Government accounts, refunds, and other collections credited to the account from the beginning of the year to the end of the reporting period.

**43.2. The expired phase: budget execution reporting procedures.**

Beginning with appropriations that expire on or after September 30, 1992, obligated and unobligated balances must be accounted for on reports of budget execution (S.F. 133) for each expired appropriation.

**(a) Expired unobligated balances.**—At the beginning of the first expired year, place the expired unobligated balance on line 2.A, “Unobligated balance: Brought forward October 1.” This amount should equal the sum of the lines in the unobligated balances available section of the final report of budget execution for the unexpired phase, i.e., the sum of lines 9.A, 9.B and 9.C, “Unobligated balance available.” These unobligated balances are now expired budgetary resources. They are available only for valid upward adjustments of obligations that were properly incurred against the account during the unexpired phase.

Since the expired resources are no longer available for new obligations, place the amounts not used for valid adjustments on line 10.D, “Unobligated balance not available, other.”

In each succeeding expired year, the amount on line 2.A, “Unobligated balance brought forward October 1,” should be the same as the amount on line 10.D, “Unobligated balance not available, other,” of the final report of budget execution for the prior year.

**(b) Downward adjustments.**—Place downward adjustments of unpaid obligations previously incurred on line 4.A, “Recoveries of prior year obligations, actual.” The amount should be entered as a positive number because it increases the expired resources available only for future adjustments. Downward adjustments do not include previously paid obligations which require a refund. These refunds will be re-

corded on line 3.A, “Spending authority from offsetting collections, earned,” when received.

**(c) Upward adjustments.**—Place upward adjustments of obligations previously incurred on line 8, “Obligations incurred.”

Upward adjustments of obligations reduce unobligated balances. Subtract upward adjustments from the expired unobligated balances on line 10.D, “Unobligated balance not available, other.”

The amount should represent the upward adjustments made during the fiscal year for which the report is submitted. Upward adjustments made during previous fiscal years should not be included because the amounts on line 10.D, “Unobligated balance not available, other,” have already been adjusted downward.

Upward adjustments are limited in at least two ways:

(1) Upward adjustments are limited by the amount available for adjustments on line 10.D, “Unobligated balance not available, other,” of the expired account.

(2) No new obligations may be shown in the expired account columns. Only upward adjustments of obligations that were incurred in the year in which the amount was available for obligation are valid, i.e., recording obligations that were incurred previously but reported in a different amount or erroneously not reported.

**43.3. The expired phase: obligation adjustments for contract changes.**

Upward adjustments to obligations in expired appropriation accounts caused by “contract changes” that exceed certain thresholds are subject to additional reporting and approval requirements. A “contract change” means an order relating to an existing contract under which a contractor is required to per-

form additional work. A contract change does not include adjustments related to an escalation clause.

An agency head or a designated officer in his immediate office must approve contract changes that will cause cumulative obligational increases to an appropriation to exceed \$4 million during a fiscal year.

If cumulative obligational increases in an appropriation for contract changes exceed \$25 million in a fiscal year, certain requirements must be met before obligations for contract changes are made. In these cases, obligations for contract changes must be reported to the appropriate authorizing committees of Congress and to the House and Senate Committees on Appropriations in writing by the agency head in advance of the obligation. The report must include a description of the legal basis for the obligation and the policy reasons for the proposed obligation. The obligation may not be made or recorded in the agency's accounting records until 30 days after the report has been submitted.

For the Department of Defense, obligational increases for contract changes are cumulative at the program, project, and activity level; for civilian agencies, such increases are cumulative at the appropriation level.

#### **43.4. The expired phase: alternatives for payment of old obligations.**

The length of the expired phase of accounts may be changed by law. When an agency requires the payment of obligations beyond the normal five year expired phase, the agency's budget office should submit proposed changes to appropriation language for the budget year to the agency's OMB representative for approval. This authority may be requested only when historical outlay data indicate that the payment of old balances from unexpired funds would regularly exceed the one percent limitation or when such payments would severely affect the current program. (Such authority must be reported to Treasury to prevent premature automatic cancellation of the account. For further guidance, agencies should consult the *Treasury Financial Manual*.)

Without this authority, agencies must seek reappropriation of canceled balances and defer payment until the appropriation is available, or pay from current appropriations as described in section 43.6.

Normally, payment of canceled balances will not be eligible for funding from Treasury's general claims fund.

#### **43.5. Canceled accounts: procedures for reports on budget execution.**

Expired obligated and unobligated balances are treated differently on the final report on budget execution (S.F. 133) in the year in which an account will be closed because the remaining balances must be canceled. Once an account is reported as canceled, it should not be reported again.

**(a) Cancellations of unobligated balances.**—All reports on budget execution, other than the final S.F. 133 in the year in which an account will be closed, should show recoveries of prior year obligations on line 4.A, "Recoveries of prior year obligations, actual," as an expired resource. Any part of a recovery that is not used to adjust obligations should be added to any expired unobligated balance shown on line 10.D, "Unobligated balance not available, other." On the final report of budget execution in the year in which an account will be closed, all unobligated balances must be presented as canceled, i.e. as a negative (–) on line 6.A, "Permanently not available, cancellations of expired and no-year accounts."

**(b) Cancellations of obligated balances.**—When an appropriation is required to be canceled, any remaining obligated balance is canceled by listing it as a cancellation (a positive number) on line 4.A, "Recoveries of prior year obligations, actual" including it as a writeoff (a negative number) on line 6.A, "Permanently not available, cancellations of expired and no-year accounts," and reducing the obligated balance, line 14.A, "Obligated balance, net,—end of year period, accounts receivable," to zero.

#### **43.6. The canceled phase: payments.**

Legitimately incurred obligations that have not been paid at the time an appropriation is canceled cannot be paid from the canceled obligated or unobligated balances of the canceled appropriation. After an appropriation is canceled, any obligations or adjustments to obligations that would have been properly chargeable to that appropriation may be paid from an unexpired appropriation that is available for the same purpose as the closed account, provided that:

**(a)** The obligation or adjustment is not already chargeable to another unexpired account.

**(b)** Payment of obligations against canceled appropriations from unexpired appropriations is limited to one percent of an unexpired appropriation. No more than one percent of an unexpired appropriation may be used to pay any combination of canceled obligations. This is a single, cumulative limit. It ap-

plies to one percent of the annual appropriation (not total budgetary resources) for annual accounts and to unexpired appropriations for multi-year accounts.

For example, assume there is a multi-year account with an appropriation of \$10 million that covers fiscal year 1997 through 1999 that was enacted in fiscal year 1997. In fiscal year 1997, the one percent limitation is equal to \$100,000. At the end of fiscal year 1997, \$90,000 was used. In fiscal year 1998, the unused, unexpired portion (\$10,000) of the limitation is available to be used.

(c) Antideficiency provisions continue to apply to canceled appropriations. The authority to pay obligations against closed accounts from one percent of current appropriations cannot be used to exceed the original appropriation.

When agencies cancel obligations under the provisions of Public Law 101–510 (31 U.S.C. 1551–1557), a tracking process should be maintained. Agencies should also maintain proper general ledger controls for obligations pertaining to canceled appropriations to prevent overpayment. General ledger accounting instructions are provided by the Department of Treasury, Financial Management Service.

#### **43.7. Agreement of final Report on Budget Execution (S.F. 133) with the President's Budget and the Treasury Annual Report Appendix.**

Data reported on the final S.F. 133 report for the year should be consistent with data reported to Treasury as part of year-end closing procedures. Past year

data submitted to OMB for inclusion in the President's annual budget should agree with data submitted to Treasury and data included in the S.F. 133. See exhibit 43E for a detailed crosswalk between the S.F. 133 and the program and financing schedule (MAX schedule P) in the *Budget Appendix*. Also, see *OMBCircular No. A–11*, Appendix E for a crosswalk between MAX schedule P, the S.F. 133, and selected Treasury reports.

In comparing amounts on the S.F. 133 with amounts shown in the *Budget Appendix* or with amounts shown in Treasury reports, the following differences must be recognized.

The schedules in the *Budget Appendix* present consolidated information covering all Treasury accounts (annual, multiple-year, and no-year accounts) with the same account title, while data on each fiscal year account is reported separately for the S.F. 133.

*OMB Circular No. A–11* requires that annual budgetary resource data for allocation accounts be reported by the parent account for budget formulation purposes. The sum of the data on all the S.F. 133s with the same account title should be the same as the data in the *Budget Appendix* because in this Circular, the general rule is that the agency responsible for administering the parent account will submit S.F. 132s and S.F. 133s covering both the parent account and all allocations from it, unless specifically requested to do otherwise by OMB.

#### **43.8. Crosswalk between the S.F. 133 and the Treasury Annual Report Appendix.**

Treasury Annual Report, Part Three—Appropriations, outlays, and balances	S.F. 133 line entries
Column 1: Balances beginning of fiscal year, unobligated balance	2A—Unobligated balance: Brought forward October 1 6B—Enacted rescissions of prior year balances (–)
Column 1: Balances beginning of fiscal year, obligated balance: The sum of accounts payable and undelivered orders minus the sum of accounts receivable and unfilled customer orders	12—Obligated balance, net as of October 1
Column 2: Appropriations and other obligational authority: Total	1—Budget authority
Net effect shown, with a footnote, in column 2 for transfers between annual accounts in the same fund group. All other transfers shown in column 3	1D—Budget authority: Net transfers, current year authority (+ or –)
Column 3: Transfers, borrowings, and investments (net)	Not applicable
Not applicable	2B—Unobligated balance: Net transfers prior year balance, actual (+ or –)
Not applicable	13—Obligated balance transferred, net (+ or –)
Column 4: Outlays (net): Total	15—Outlays



Treasury Annual Report, Part Three—Appropriations, outlays, and balances	S.F. 133 line entries
Not applicable	3—Spending authority from offsetting collections (gross)
Not applicable	4—Recoveries of prior year obligations
Not applicable	5—Temporarily not available pursuant to Public Law
Column 5: Balances withdrawn and other transactions: The sum of the entries for undisbursed funds, unfunded contract authority, authority to borrow from Treasury, and authority to borrow from the public (plus increases in unobligated balances footnoted in columns 1 and 6 as unavailable for obligation)	Not applicable
Column 6: Balances end of fiscal year, unobligated balance	9—Unobligated balance 10—Unobligated balance not available
Column 6: Balances end of fiscal year, obligated balance	14—Obligated balance, net, end of period

## Annual Account—Final Report

SF 133 REPORT ON BUDGET EXECUTION								Period ended 9/30/CY
AGENCY: Department of Government BUREAU: Office of the Secretary		APPROPRIATION OR FUND TITLE AND SYMBOL 80Y0137 Salaries and expenses						
DESCRIPTION	FY 1998 Unexpired Account	FY 1997 Expired Account	FY 1996 Expired Account	FY 1995 Expired Account	FY 1994 Expired Account	FY 1993 Cancelled Account	Total	
<b>BUDGETARY RESOURCES</b>								
1. Budget authority:								
A. Appropriations:	7,400,000						7,400,000	
B. Borrowing authority:								
C. Contract authority:								
D. Net transfers, current year authority (+ or -):								
E. Other:								
2. Unobligated balance:								
A. Brought forward October 1:		110,000	205,000	75,000	87,000	10,000	487,000	
B. Net transfers prior year balance, actual (+ or -):								
C. Anticipated transfers prior year balance (+ or -):								
3. Spending authority from offsetting collections (gross):								
A. Earned:	403,000						403,000	
1. Collected:								
2. Receivable from Federal sources:								
B. Change in unfilled customer orders (+ or -):								
1. Advance received:								
2. Without advance from Federal sources:								
C. Anticipated for rest of year:								
1. Advance for anticipated orders:								
2. Without advance:								
D. Transfers from trust funds:								
1. Collected:								
2. Anticipated:								
4. Recoveries of prior year obligations:								
A. Actual:						3,500	3,500	
B. Anticipated:								
5. Temporarily not available pursuant to P.L. _____ (-):								
6. Permanently not available:								
A. Cancellations of expired and no-year accounts (-):						-11,000	-11,000	
B. Enacted rescissions of prior year balances (-):								
C. Capital transfers and redemption of debt (-):								
D. Other authority withdrawn (-):								
E. Pursuant to Public Law _____ (-):								
F. Anticipated for rest or year (+ or -):								
7. TOTAL BUDGETARY RESOURCES:	7,803,000	110,000	205,000	75,000	87,000	2,500	8,282,500	
<b>STATUS OF BUDGETARY RESOURCES</b>								
8. Obligations incurred:								
A. Category A, direct obligations:	7,601,315	50,000	85,000	45,000	27,000	2,500	7,810,815	
B. Category B, direct obligations:								
1. Subcategory 1:								
2. Subcategory 2:								
3. Subcategory 3:								
C. Not subject to apportionment:								
D. Reimbursable obligations:								
9. Unobligated balance:								
A. Apportioned:	201,685						201,685	
1. Balance currently available:								
2. Anticipated:								
B. Exempt from apportionment:								
C. Other available:								
10. Unobligated balance not available:								
A. Apportioned for subsequent periods:								
B. Deferred:								
C. Withheld pending rescission:								
D. Other:		60,000	120,000	30,000	60,000		270,000	
11. TOTAL BUDGETARY RESOURCES:	7,803,000	110,000	205,000	75,000	87,000	2,500	8,282,500	

NOTE: Amount on line 9A withdrawn pursuant to 31 U.S.C. 1552.

(Authorized Officer) \_\_\_\_\_ (Date) \_\_\_\_\_

(Preparer: Name) \_\_\_\_\_  
(Address) \_\_\_\_\_  
(Phone number) \_\_\_\_\_

## Annual Account—Final Report—Continued

## SF 133 REPORT ON BUDGET EXECUTION

AGENCY: Department of Government BUREAU: Office of the Secretary		APPROPRIATION OR FUND TITLE AND SYMBOL 80Y0137 Salaries and expenses					
DESCRIPTION	FY 1998 Unexpired Account	FY 1997 Expired Account	FY 1996 Expired Account	FY 1995 Expired Account	FY 1994 Expired Account	FY 1993 Cancelled Account	Total
<b>RELATION OF OBLIGATIONS TO OUTLAYS</b>							
12. Obligated balance, net as of October 1 .....		100,000	365,000	40,000	7,000	5,000	517,000
13. Obligated balance transferred, net (+ or -) .....							
14. Obligated balance, net, end of period:							
A. Accounts receivable (-) .....							
B. Unfilled customer orders (-) .....							
1. Federal sources without advance .....							
2. Federal sources with advance .....							
3. Non-Federal sources with advance .....							
C. Undelivered orders (+) .....	43,720						43,720
D. Accounts payable (+) .....	80,745	50,000	280,000	20,000	2,000		432,745
15. Outlays:							
A. Disbursements (+) .....	7,476,850	100,000	170,000	65,000	32,000	4,000	7,847,850
B. Collections (-) .....	-403,000						-403,000

NOTE: Line 1A, P.L. 104-200.

(Authorized Officer) \_\_\_\_\_

(Date) \_\_\_\_\_

(Preparer: Name) \_\_\_\_\_

(Address) \_\_\_\_\_

(Phone number) \_\_\_\_\_

NOTE: Exhibit 35A illustrates  
the apportionment of this  
account.

## Annual Account with Reimbursements—Final Report

SF 133 REPORT ON BUDGET EXECUTION		Period ended 9/30/CY	
AGENCY: Department of Government		APPROPRIATION OR FUND TITLE AND SYMBOL	
BUREAU: Government Bureau		80Y0123 Salaries and expenses	
DESCRIPTION	Year 1 Unexpired Account	Year 2 Expired Account	
<b>BUDGETARY RESOURCES</b>			
Budget authority:			
A. Appropriations .....	10,000,000		
B. Borrowing authority .....			
C. Contract authority .....			
D. Net transfers, current year authority (+ or -) .....			
E. Other .....			
2. Unobligated balance:			
A. Brought forward October 1 .....		315,000	
B. Net transfers prior year balance, actual (+ or -) .....			
C. Anticipated transfers prior year balance (+ or -) .....			
3. Spending authority from offsetting collections (gross):			
A. Earned:			
1. Collected .....	980,000	100,000	
2. Receivable from Federal sources .....	100,000	-100,000	
B. Change in unfilled customer orders (+ or -):			
1. Advance received .....	20,000		
2. Without advance from Federal sources .....			
C. Anticipated for rest of year:			
1. Advance for anticipated orders .....			
2. Without advance .....			
D. Transfers from trust funds:			
1. Collected .....			
2. Anticipated .....			
4. Recoveries of prior year obligations:			
A. Actual .....			
B. Anticipated .....			
5. Temporarily not available pursuant to P.L. _____ (-) .....			
6. Permanently not available:			
A. Cancellations of expired and no-year accounts (-) .....			
B. Enacted rescissions of prior year balances (-) .....			
C. Capital transfers and redemption of debt (-) .....			
D. Other authority withdrawn (-) .....			
E. Pursuant to Public Law _____ (-) .....			
F. Anticipated for rest or year (+ or -) .....			
7. TOTAL BUDGETARY RESOURCES .....	11,100,000	315,000	
<b>STATUS OF BUDGETARY RESOURCES</b>			
8. Obligations incurred:			
A. Category A, direct obligations .....	9,800,000	200,000	
B. Category B, direct obligations:			
1. Management services .....			
2. Sales program .....			
3. Power program .....			
C. Not subject to apportionment .....			
D. Reimbursable obligations .....	985,000		
9. Unobligated balance:			
A. Apportioned:			
1. Balance currently available .....	315,000		
2. Anticipated .....			
B. Exempt from apportionment .....			
C. Other available .....			
10. Unobligated balance not available:			
A. Apportioned for subsequent periods .....			
B. Deferred .....			
C. Withheld pending rescission .....			
D. Other .....		115,000	
11. TOTAL BUDGETARY RESOURCES .....	11,100,000	315,000	

Identify in a footnote, the reference to law(s) providing budget authority.

Collections of outstanding reimbursable receivables from the prior year are entered as a positive amount on line 3.A.1 and as a negative adjustment on line 3.A.2.

Amounts on this line should reflect *obligated amounts only* on the September 30 report.

Available only for upward adjustment of valid obligations incurred during the unexpired period.

## Annual Account with Reimbursements—Final Report—Continued

## SF 133 REPORT ON BUDGET EXECUTION

AGENCY: Department of Government		APPROPRIATION OR FUND TITLE AND SYMBOL	
BUREAU: Government Bureau		80Y0123 Salaries and expenses	
DESCRIPTION	Year 1 Unexpired Account	Year 2 Expired Account	
<b>RELATION OF OBLIGATIONS TO OUTLAYS</b>			
12. Obligated balance, net as of October 1 .....		250,000	
13. Obligated balance transferred, net (+ or -) .....			
14. Obligated balance, net, end of period:			
A. Accounts receivable (-) .....	-100,000	100,000	
B. Unfilled customer orders (-):			
1. Federal sources without advance .....			
2. Federal sources with advance .....			
3. Non-Federal sources with advance .....			
C. Undelivered orders (+) .....	100,000		
D. Accounts payable (+) .....	250,000	150,000	
15. Outlays:			
A. Disbursements (+) .....	10,435,000	300,000	
B. Collections (-) .....	-1,000,000	-100,000	

NOTE: Line 1A, PL. 99-456.

(Authorized Officer) \_\_\_\_\_

(Date) \_\_\_\_\_

(Preparer: Name) \_\_\_\_\_

(Address) \_\_\_\_\_

(Phone number) \_\_\_\_\_

## No-Year Account—Quarterly Report

SF 133 REPORT ON BUDGET EXECUTION		Period ended 6/30/CY	
AGENCY: Department of Government		APPROPRIATION OR FUND TITLE AND SYMBOL	
BUREAU: Bureau of Central Services		80X1309 Research and development	
DESCRIPTION			
<b>BUDGETARY RESOURCES</b>			
1. Budget authority:			
A. Appropriations .....	25,000,000		
B. Borrowing authority .....			
C. Contract authority .....			
D. Net transfers, current year authority (+ or -) .....			
E. Other .....			
2. Unobligated balance:			
A. Brought forward October 1 .....	1,610,000		
B. Net transfers prior year balance, actual (+ or -) .....			
C. Anticipated transfers prior year balance (+ or -) .....			
3. Spending authority from offsetting collections (gross):			
A. Earned:			
1. Collected .....	197,000		
2. Receivable from Federal sources .....			
B. Change in unfilled customer orders (+ or -):			
1. Advance received .....	12,000		
2. Without advance from Federal sources .....			
C. Anticipated for rest of year:			
1. Advance for anticipated orders .....			
2. Without advance .....	191,000		
D. Transfers from trust funds:			
1. Collected .....			
2. Anticipated .....			
4. Recoveries of prior year obligations:			
A. Actual .....	76,000		
B. Anticipated .....	74,000		
5. Temporarily not available pursuant to P.L. _____ (-) .....			
6. Permanently not available:			
A. Cancellations of expired and no-year accounts (-) .....			
B. Enacted rescissions of prior year balances (-) .....			
C. Capital transfers and redemption of debt (-) .....			
D. Other authority withdrawn (-) .....	-200,000		
E. Pursuant to Public Law _____ (-) .....			
F. Anticipated for rest of year (+ or -) .....			
7. TOTAL BUDGETARY RESOURCES .....	26,960,000		
<b>STATUS OF BUDGETARY RESOURCES</b>			
8. Obligations incurred:			
A. Category A, direct obligations .....	356,000		
B. Category B, direct obligations:			
1. Research .....	12,000,000		
2. Dev. of products .....	7,100,000		
C. Not subject to apportionment .....			
D. Reimbursable obligations .....	200,000		
9. Unobligated balance:			
A. Apportioned:			
1. Balance currently available .....	7,184,000		
2. Anticipated .....			
B. Exempt from apportionment .....			
C. Other available .....			
10. Unobligated balance not available:			
A. Apportioned for subsequent periods .....	120,000		
B. Deferred .....			
C. Withheld pending rescission .....			
D. Other .....			
11. TOTAL BUDGETARY RESOURCES .....	26,960,000		

Identify in a footnote, the reference to law(s) providing budget authority.

For unexpired accounts, these entries reflect actual and estimated downward adjustments of obligations reported in prior years. Whenever the apportionment indicates the only actual recoveries of prior year obligations have been apportioned, no amount will be reported on line 4B.

This line should be blank. Advances without orders are not Federal assets and should be deposited in deposit funds.

This entry is the difference between apportionments through the end of the current quarter and the obligations incurred under those apportionments through the end of the reporting period.

These amounts must agree with the amounts shown on the latest approved SF 132.

Line 7 should equal line 11.

## No-Year Account—Quarterly Report—Continued

## SF 133 REPORT ON BUDGET EXECUTION

AGENCY: Department of Government		APPROPRIATION OR FUND TITLE AND SYMBOL	
BUREAU: Bureau of Central Services		80X1309 Research and development	
DESCRIPTION			
<b>RELATION OF OBLIGATIONS TO OUTLAYS</b>			
12. Obligated balance, net as of October 1 .....	407,500	<div style="border: 1px solid black; padding: 5px;"> This amount must agree with the amount reported on line 14 of the final SF 133 for the preceding year. </div>	
13. Obligated balance transferred, net (+ or -) .....			
14. Obligated balance, net, end of period:			
A. Accounts receivable (-) .....			
B. Unfilled customer orders (-):			
1. Federal sources without advance .....			
2. Federal sources with advance .....			
3. Non-Federal sources with advance .....			
C. Undelivered orders (+) .....	183,400		
D. Accounts payable (+) .....	199,000		
15. Outlays:			
A. Disbursements (+) .....	19,605,100	<div style="border: 1px solid black; padding: 5px;"> Line 15.B should equal the sum of lines 3.A.1, 3.B.1, and 3.D.1. </div>	
B. Collections (-) .....	-209,000		

NOTE: Line 1A, P.L. 99-456.

(Authorized Officer) \_\_\_\_\_

(Date) \_\_\_\_\_

(Preparer: Name) \_\_\_\_\_

(Address) \_\_\_\_\_

(Phone number) \_\_\_\_\_

NOTE: Exhibit 35C illustrates the apportionment of this account.

The outlay formula is used to check the internal consistency of the S.F. 133.

Outlays = Lines 8-(3A + 3B + 3D + 4A) + 12 +/- -13-(-14A-14B1+14C+14D)

Step 1: Take the total amount on lines 8A through 8D ..... 19,656,000

Step 2: Subtract the sum of the following lines:

Line 3A1 .....	197,000	
Line 3A2 .....	0	
Line 3B1 .....	12,000	
Line 3B2 .....	0	
Line 3D1 .....	0	
Line 3D2 .....	0	
Line 4A .....	76,000	
Sum .....	285,000	(285,000)

Step 3: Add the amount on line 12 ..... 407,500 407,500

Add (if positive) or subtract (if negative)  
the amount on line 13 ..... 0 0

Step 4: Subtract the sum of the following lines:

Line 14A .....	0	
Line 14B1 .....	0	
Line 14C .....	183,400	
Line 14D .....	199,000	
Sum .....	382,400	(382,400)

Line 15A .....	19,605,000	
Line 15B .....	(209,000)	
	19,396,100	

Result: This should be the sum of line 15A + 15B ..... 19,396,100

## Public Enterprise (Revolving) or Intragovernmental (Revolving) Fund—Quarterly Report

SF 133 REPORT ON BUDGET EXECUTION		Period ended 3/31/CY
AGENCY: Department of Government BUREAU: Government Enterprise Corp.	APPROPRIATION OR FUND TITLE AND SYMBOL 80X4321 Government Enterprise Corp. fund	
DESCRIPTION		
<b>BUDGETARY RESOURCES</b>		
1. Budget authority:		
A. Appropriations .....	4,100,000	
B. Borrowing authority .....		
C. Contract authority .....		
D. Net transfers, current year authority (+ or -) .....		
E. Other .....		
2. Unobligated balance:		
A. Brought forward October 1 .....	83,583,738	
B. Net transfers prior year balance, actual (+ or -) .....		
C. Anticipated transfers prior year balance (+ or -) .....		
3. Spending authority from offsetting collections (gross):		
A. Earned:		
1. Collected .....	33,250,500	
2. Receivable from Federal sources .....	700,000	
B. Change in unfilled customer orders (+ or -):		
1. Advance received .....		
2. Without advance from Federal sources .....		
C. Anticipated for rest of year:		
1. Advance for anticipated orders .....		
2. Without advance .....	36,855,800	
D. Transfers from trust funds:		
1. Collected .....		
2. Anticipated .....		
4. Recoveries of prior year obligations:		
A. Actual .....		
B. Anticipated .....		
5. Temporarily not available pursuant to P.L. _____ (-) .....		
6. Permanently not available:		
A. Cancellations of expired and no-year accounts (-) .....		
B. Enacted rescissions of prior year balances (-) .....		
C. Capital transfers and redemption of debt (-) .....	-20,756,800	
D. Other authority withdrawn (-) .....		
E. Pursuant to Public Law _____ (-) .....		
F. Anticipated for rest or year (+ or -) .....		
7. TOTAL BUDGETARY RESOURCES .....	137,733,238	
<b>STATUS OF BUDGETARY RESOURCES</b>		
8. Obligations incurred:		
A. Category A, direct obligations .....	1,200,000	
B. Category B, direct obligations:		
1. Management services .....	12,000,000	
2. Sales program .....	5,000,000	
3. Power program .....	10,000,000	
C. Not subject to apportionment .....		
D. Reimbursable obligations .....		
9. Unobligated balance:		
A. Apportioned:		
1. Balance currently available .....	29,016,600	
2. Anticipated .....		
B. Exempt from apportionment .....		
C. Other available .....		
10. Unobligated balance not available:		
A. Apportioned for subsequent periods .....	1,234,600	
B. Deferred .....		
C. Withheld pending rescission .....		
D. Other .....	79,282,038	
11. TOTAL BUDGETARY RESOURCES .....	137,733,238	



Public Enterprise (Revolving) or Intragovernmental (Revolving)  
Fund—Quarterly Report—Continued

SF 133 REPORT ON BUDGET EXECUTION			
AGENCY: Department of Government		APPROPRIATION OR FUND TITLE AND SYMBOL	
BUREAU: Government Enterprise Corp.		80X4321 Government Enterprise Corp. Fund	
DESCRIPTION			
RELATION OF OBLIGATIONS TO OUTLAYS			
12. Obligated balance, net as of October 1.....	5,621,300		
13. Obligated balance transferred, net (+ or -).....			
14. Obligated balance, net, end of period:			
A. Accounts receivable (-).....	-700,000		
B. Unfilled customer orders (-):			
1. Federal sources without advance.....			
2. Federal sources with advance.....			
3. Non-Federal sources with advance.....			
C. Undelivered orders (+).....	2,030,000		
D. Accounts payable (+).....	4,407,204		
15. Outlays:			
A. Disbursements (+).....	27,384,596		
B. Collections (-).....	-33,250,500		

NOTE: Line 1A, P.L. 99-456.

(Authorized Officer) \_\_\_\_\_

(Date) \_\_\_\_\_

(Preparer: Name) \_\_\_\_\_  
(Address) \_\_\_\_\_  
(Phone number) \_\_\_\_\_

NOTE: Exhibit 35G illustrates the apportionment of this account.

## Crosswalk From the SF133 to the P&F

SF 133 REPORT ON BUDGET EXECUTION		Unexpired Accounts	Expired Accounts	PROGRAM AND FINANCING SCHEDULE
1. Budget Authority				
A. Appropriations .....		←		<i>Current Authority: Appropriations</i> 40.00 Appropriation (definite) 40.05 Appropriation (indefinite) 40.15 Appropriation (emergency) 40.20 Appropriation (special fund, definite) 40.25 Appropriation (special fund, indefinite) 40.26 Appropriation (trust fund, definite) 40.27 Appropriation (trust fund, indefinite) 40.28 Appropriation available from subsequent year 40.29 Appropriation available in prior year (-) 40.35 Appropriation rescinded (-) 40.60 Contingent emergency appropriation not available for obligation (-)  <i>Current authority: Reappropriations</i> 50.00 Reappropriation (definite) 50.05 Reappropriation (indefinite) 50.20 Reappropriation (special fund, definite) 50.25 Reappropriation (special fund, indefinite) 50.26 Reappropriation (trust fund, definite) 50.27 Reappropriation (trust fund, indefinite) 50.35 Reappropriation rescinded (-)  <i>Permanent authority: Appropriations</i> 60.00 Appropriation (definite) 60.05 Appropriation (indefinite) 60.20 Appropriation (special fund, definite) 60.25 Appropriation (special fund, indefinite) 60.26 Appropriation (trust fund, definite) 60.27 Appropriation (trust fund, indefinite) 60.28 Appropriation (unavailable balances) 60.35 Appropriation rescinded (-) 60.65 Contingent emergency appropriation released  <i>Permanent authority: Advance appropriation</i> 65.00 Advance appropriation (definite) 65.05 Advance appropriation (indefinite) 65.20 Advance appropriation (special fund, definite) 65.25 Advance appropriation (special fund, indefinite) 65.26 Advance appropriation (trust fund, definite) 65.27 Advance appropriation (trust fund, indefinite) 65.35 Advance appropriation rescinded (-)
B. Borrowing authority .....		←		<i>Current authority: Authority to borrow</i> 47.00 Authority to borrow (definite) 47.05 Authority to borrow (indefinite) 47.35 Authority to borrow rescinded (-)  <i>Permanent authority: Authority to borrow</i> 67.10 Authority to borrow (definite) 67.15 Authority to borrow (indefinite) 67.16 Authority to borrow (indefinite) 67.35 Authority to borrow rescinded (-)
C. Contract authority .....		←		<i>Current authority: Contract authority</i> 49.00 Contract authority (definite) 49.05 Contract authority (indefinite) 49.35 Contract authority rescinded (-)  <i>Permanent authority: Contract authority</i> 66.10 Contract authority (definite) 66.15 Contract authority (indefinite) 66.35 Contract authority rescinded (-)

## Crosswalk From the SF133 to the P&amp;F—Continued

SF 133 REPORT ON BUDGET EXECUTION	Unexpired Accounts	Expired Accounts	PROGRAM AND FINANCING SCHEDULE
D. Net transfers, current year authority (+ or -).....			41.00 Transferred to other accounts (-) 42.00 Transferred from other accounts (+) 61.00 Transferred to other accounts (-) 62.00 Transferred from other accounts (+)
E. Other.....			64.00 Proceeds of loan asset sales with recourse
2. Unobligated balance			
A. Brought forward October 1.....			21.xx Unobligated balance available, start of year: 21.40 Uninvested balance 21.41 Par value [for investments in U.S. securities] 21.42 Unrealized discounts [for investments in U.S. securities] (-) 21.49 Contract authority 21.99 Total unobligated balances, start of year
B. Net transfers prior year balance, actual (+ or -).....			22.21 Unobligated balance transferred to other accounts (-) 22.22 Unobligated balance transferred from other accounts (+)
C. Anticipated transfers prior year balance, actual (+ or -).....	Null set		Offsetting collections (cash) from: 88.00 Federal sources 88.20 Interest on U.S. securities 88.25 Interest on uninvested funds 88.40 Non-Federal sources 88.45 Offsetting governmental collections 88.90 Total offsetting collections (cash)
3. Spending authority from offsetting collections (Gross)			
A. Earned:			
1. Collected.....			
2. Receivable from Federal sources.....			
B. Change in unfilled customers' orders:			
1. Advance received.....			
2. Without advance from Federal sources.....			
C. Anticipated for rest of year:			
1. Advance for anticipated orders.....	Null set		
2. Without advance.....	Null set		
D. Transfers from trust funds:			
1. Collected.....			
2. Anticipated.....	Null set		
4. Recoveries of prior year obligations:			
A. Actual.....			
B. Anticipated.....	Null set		
5. Temporarily not available pursuant to P.L. .... (-).....			22.10 Resources available from recoveries of prior year obligations (-) 73.45 Adjustments in unexpired accounts (-) These lines will be equal with opposite signs. 73.40 Adjustments in expired accounts (-) Note these are the recoveries of prior year obligations in the expired years. The signs should be opposite.
6. Permanently not available:			
A. Cancellations of expired and no-year accounts (-).....			
B. Enacted rescission of prior year balances (-).....			60.45 Portion precluded from obligation (-) 68.45 Portion not available for obligation (limitation on obligations) (-) 40.36 Unobligated balance rescinded (appropriations) (-) 47.36 Unobligated balance rescinded (authority to borrow) (-) 49.36 Unobligated balance rescinded (contract authority) (-) 50.36 Unobligated balance rescinded (reappropriation) (-) 60.36 Unobligated balance rescinded (appropriations) (-) 65.36 Unobligated balance rescinded (advance appropriations) (-) 66.36 Unobligated balance rescinded (contract authority) (-) 67.36 Unobligated balance rescinded (authority to borrow) (-)
C. Capital transfers and redemption of debt (-).....			22.40 Capital transfer to general fund (-) 22.60 Redemption of debt (-) 40.47 Portion applied to debt reduction (-) 60.47 Portion applied to debt reduction (-) 64.47 Portion applied to debt redemption (-) 68.27 Capital transfer to general fund (-) 88.47 Portion applied to debt reduction (-)
D. Other authority withdrawn (-).....			22.70 Balance of authority to borrow withdrawn (-) 22.75 Balance of contract authority withdrawn (-) 40.48 Portion applied to liquidate deficiencies (-) 40.49 Portion applied to liquidate contract authority (-) 40.50 Balance of appropriation to liquidate contract authority withdrawn (-) 60.48 Portion applied to liquidate deficiencies (-) 60.49 Portion applied to liquidate contract authority (-) 68.33 Portion applied to liquidate deficiencies (-) 68.49 Portion applied to liquidate contract authority (-)

## Crosswalk From the SF133 to the P&F—Continued

SF 133 REPORT ON BUDGET EXECUTION	Unexpired Accounts	Expired Accounts	PROGRAM AND FINANCING SCHEDULE
E. Pursuant to P.L. _____ (-).....			<p><i>Reductions pursuant to appropriations acts or GRH reductions</i> These apply only to accounts in the national defense function 050: 23.80 Reduction pursuant to P.L. 99-177 in unobligated balances (discretionary) (-) 23.85 Reduction pursuant to P.L. 99-177 in unobligated balances (mandatory) (-) These apply to all accounts: <i>Current authority: Appropriations</i> 40.75-40.79 Reduction pursuant to P.L. xxx-xxx (-) 40.80 Reduction pursuant to P.L. 99-177 (discretionary) (-) 40.85 Reduction pursuant to P.L. 99-177 (mandatory) (-) <i>Current authority: Authority to borrow</i> 47.75-47.79 Reduction pursuant to P.L. xxx-xxx (-) 47.80 Reduction pursuant to P.L. 99-177 (discretionary) (-) 47.85 Reduction pursuant to P.L. 99-177 (mandatory) (-) <i>Current authority: Contract authority</i> 49.75-49.79 Reduction pursuant to P.L. xxx-xxx (-) 49.80 Reduction pursuant to P.L. 99-177 (discretionary) (-) 49.85 Reduction pursuant to P.L. 99-177 (mandatory) (-) <i>Current authority: Reappropriations</i> 50.75-50.79 Reduction pursuant to P.L. xxx-xxx (-) 50.80 Reduction pursuant to P.L. 99-177 (discretionary) (-) 50.85 Reduction pursuant to P.L. 99-177 (mandatory) (-) <i>Permanent authority: Appropriations</i> 60.75-60.79 Reduction pursuant to P.L. xxx-xxx (-) 60.80 Reduction pursuant to P.L. 99-177 (discretionary) (-) 60.85 Reduction pursuant to P.L. 99-177 (mandatory) (-) <i>Permanent authority: Advance appropriations</i> 65.75-65.79 Reduction pursuant to P.L. xxx-xxx (-) 65.80 Reduction pursuant to P.L. 99-177 (discretionary) (-) 65.85 Reduction pursuant to P.L. 99-177 (mandatory) (-) <i>Permanent authority: Contract authority</i> 66.75-66.79 Reduction pursuant to P.L. xxx-xxx (-) 66.80 Reduction pursuant to P.L. 99-177 (discretionary) (-) 66.85 Reduction pursuant to P.L. 99-177 (mandatory) (-) <i>Permanent authority: Authority to borrow</i> 67.75-67.79 Reduction pursuant to P.L. xxx-xxx (-) 67.80 Reduction pursuant to P.L. 99-177 (discretionary) (-) 67.85 Reduction pursuant to P.L. 99-177 (mandatory) (-) <i>Permanent authority: Spending authority from offsetting collections</i> 68.75-68.79 Reduction pursuant to P.L. xxx-xxx (-) 68.80 Reduction pursuant to P.L. 99-177 (discretionary) (-) 68.85 Reduction pursuant to P.L. 99-177 (mandatory) (-)</p>
7. Total budgetary resources.....			23.90 Total budgetary resources available for obligation
<b>STATUS OF BUDGETARY RESOURCES</b>			
8. Obligations incurred:			10.00 New obligations incurred
A. Category A: direct obligations.....			
B. Category B: direct obligations .....			
1. Subcategory 1 .....			73.40 Adjustments in expired accounts (+) Note these are upward adjustments of obligations.
2. Subcategory 2 .....			
3. Subcategory 3 .....			
C. Not subject to apportionment .....			
D. Reimbursable obligations .....			
9. Unobligated balance:			22.30 Unobligated balance expiring
A. Apportioned:			24.xx Unobligated balance available, end of year:
1. Balance currently available.....			24.40 Uninvested balance
2. Anticipated .....			24.41 Par value [for investments in U.S. securities]
B. Exempt from apportionment .....			24.42 Unrealized discounts [for investments in U.S. securities] (-)
C. Other available .....			29.49 Contract authority
			24.99 Total unobligated balance, end of year
10. Unobligated balance not available:			
A. Apportioned for subsequent periods .....			
B. Deferred .....			
C. Withheld pending rescission.....			
D. Other .....			
11. Total Budgetary resources.....			23.90 Total budgetary resources available for obligation

## Crosswalk From the SF133 to the P&amp;F—Continued

SF 133 REPORT ON BUDGET EXECUTION		Unexpired Accounts	Expired Accounts	PROGRAM AND FINANCING SCHEDULE	
<b>RELATIONSHIP OF OBLIGATIONS TO OUTLAYS</b>					
12. Obligated balance, net as of October 1 .....				72.xx Obligated balance, start of year:	
				72.40 Uninvested balance	
				72.41 Par value [for investments in U.S. securities]	
				72.42 Unrealized discounts [for investments in U.S. securities] (-)	
				72.49 Contract authority	
13. Obligated balance transferred, net (+ or -) .....				73.31 Obligated balance transferred to other accounts (-)	
				73.32 Obligated balance transferred from other accounts (+)	
14. Obligated balance, net, end of period:				74.xx Obligated balance, end of year	
A. Accounts receivable (-) .....				74.40 Uninvested balance	
B. Unfilled customer orders (-):				74.41 Par value [for investments in U.S. securities]	
1. Federal sources without advance .....				74.42 Unrealized discounts	
2. Federal sources with advance .....				74.49 Contract authority	
3. Non-Federal sources with advance .....		Null set			
C. Undelivered orders (+) .....					
D. Accounts payable (+) .....					
				74.95 Orders on hand from Federal sources	
				This is defined as the "uncollected", "filled", and "unfilled" orders which is equal to line 14.A + 14.B.1.	
15. Outlays:					
A. Disbursements (+) .....				87.00 Total outlays (gross)	
B. Collections (-) .....				88.90 Total offsetting collections (cash)	
				These lines will be equal with opposite signs.	

## Monitoring Federal Outlays

### 51.1. Purpose.

Cabinet departments and certain agencies will submit reports on Federal outlays to assist in the monitoring of spending and to improve Treasury Department forecasts of the Government's daily cash operating balances, borrowing requirements, and debt subject to legal limits, including trust fund investment activity. Realistic estimates, particularly for the immediate six-month period, should enable Treasury to borrow only amounts needed to finance Government activities, thus reducing interest costs and overall cash balances maintained in the Treasury.

### 51.2. Coverage.

Each department or agency listed in Exhibit 51A will prepare a monthly outlay plan for each new fiscal year and will submit periodic reports on and revisions to that plan. Coverage of the reports will be identical to the coverage in the annual budget documents and will include outlay information for all appropriations and funds administered by the department or agency. A forecast of deposit fund activity for specific agencies may be required by OMB and/or Treasury. Affected agencies will be notified of this requirement.

### 51.3. Reporting requirements.

OMB needs reports on Federal outlays to monitor the deficit/surplus and to assess the reliability of each agency's financial management system. Treasury uses these reports to prepare forecasts of daily cash balances, borrowing requirements, and the Federal debt, including daily trust fund investment activity. It is essential that these plans be as accurate as possible—an inability to forecast spending with reasonable accuracy can be a weakness in program and financial management. Problems of this nature need the attention of OMB and the agencies alike.

Agencies will base estimates on their best current judgment of the amount to be spent by month in the period(s) covered by the report. The President's most recent annual budget or Mid-Session Review estimates may be used as a base, but those estimates must be updated to reflect subsequent actions of the Congress, including both completed actions and those that are almost certain to be completed. Recent trends and expected events must also be reflected on a realistic basis.

Budget and Mid-Session Review estimates serve as reference points only, not as targeted fiscal year totals. Estimated monthly totals must not be forced

to conform to the Budget or Mid-Session totals, but must reflect the agency's best information at the time the forecast is prepared. The format for both agency and trust fund reports (Exhibits 51B and 51C) includes columns for "OMB estimates" and "Differences" that will highlight changes from the most recent official estimates.

Between submission dates, agencies should contact OMB and Treasury whenever there are significant changes in outlay totals or patterns (such as those that may be associated with an unanticipated increase in claims for an entitlement program). Agencies should cooperate with OMB and Treasury by providing additional details as requested.

All agencies are required to submit a brief summary with each outlay report explaining the assumptions used in developing the outlay plan and any unusual or special circumstances affecting the plan. The summary will, for example, enumerate expected Congressional actions that will raise or lower estimates, show the settlement dates of specific asset sale programs, discuss any other events that have caused or are expected to cause significant fluctuations in the normal outlay pattern, and specify whether they have been included or excluded from the plan.

*Large recurring transactions.*—Agencies must identify large (\$50 million or more) **cash** and **non-cash** payment and deposit transactions. "Large transaction" refers to a **single** payment or deposit or a **group** of payments or deposits of a similar nature that occur, **typically**, on one day. Large transactions are usually recurring, i.e., monthly, quarterly, semi-annually, or annually. Cash transactions result in a decrease or increase in Treasury's operating cash balance. Non-cash transactions are typically transfers between general fund and trust fund or deposit fund accounts.

Large transactions should be listed under the memorandum section of the agency report or footnoted in the trust fund report. Exhibit 51B provides examples of how the following information should be presented: description of payment or deposit, appropriation account symbol, MTS line code, dollar amount(s), and assumed date of transaction. The description must be footnoted to provide an agency contact name and telephone number.

All agency financial officers are required by Chapter 8500 of the *Treasury Financial Manual* (FTM) to provide short-run advance notification to Treasury for large cash deposits and payments. Deadlines currently

vary from two to five business days prior to the transaction date, depending on the amount of the transaction. Agency budget and program offices should be cognizant of these requirements and provide whatever advance information is needed by finance offices in a timely manner. For further information regarding TFM Chapter 8500, contact the Funds Control Branch, Financial Management Service, Department of the Treasury, (202) 874-9790.

Examples of agencies and programs for which large transactions must be shown are:

**(a) Agency for International Development:**

Economic support fund payments

**(b) Agriculture:**

Federal Crop Insurance Corp. Fund—Premium collections  
Commodity Credit Corp. Price Support and Related Programs—Loan disbursements or repayments  
Commodity Credit Corp. Export Guarantee Financing Account—Principal collections and loan disbursements  
Forest Service—Payments to States

**(c) Defense Security Assistance Agency:**

Foreign military financing program

**(d) Interior:**

Bureau of Land Management—  
Oregon and California Grant Lands payments  
Payments in lieu of taxes  
Territorial and International Affairs—  
Compact of Free Association payments  
Payments to U.S. Territories

**(e) Labor:**

Pension Benefit Guaranty Corp.—Premium collections  
Interest received from States on Unemployment trust fund advances

**(f) Treasury:**

Presidential Election Campaign Fund disbursements  
Financial Management Service—  
Payments to the Resolution Funding Corporation  
Claims, judgements, and relief acts payments  
Comptroller of the Currency—Assessment collections  
Office of Thrift Supervision—Assessment collections

**(g) U.S. Enrichment Corporation—Revenues**

*Trust Fund Reporting.*—Departments that administer major trust funds are required to submit reports of trust fund income and outgo in the format of Exhibit 51C. The trust funds for which reports are required are:

**(a) Defense**

Military retirement fund

**(b) Health and Human Services**

Federal hospital insurance trust fund

Federal supplementary medical insurance trust fund

**(c) Labor**

Unemployment trust fund

**(d) Transportation**

Transportation trust fund—

Highway trust fund

Airport and airway trust funds

**(e) Office of Personnel Management**

Civil Service retirement and disability fund

**(f) Social Security Administration**

Federal old-age and survivors insurance trust fund

Federal disability insurance trust fund

**(g) Railroad Retirement Board**

Railroad retirement accounts—

Railroad unemployment insurance trust fund

Rail industry pension fund

Supplemental annuity pension fund

Railroad Social Security equivalent benefit account

#### 51.4. OMB and Treasury Department responsibilities.

Both OMB and Treasury will review the agency outlay plans for reasonableness in the light of experience, consistency with the President's policies and objectives, enacted appropriations and other legislation, and other factors. When circumstances warrant, OMB and/or Treasury may require that revisions be made in the outlay plans.

#### 51.5. Timing of submissions.

Agencies will submit the initial report to OMB and simultaneously to the Treasury (Office of the Fiscal Assistant Secretary) by October 1st of each year in the format of Exhibits 51B and 51C. The report will provide monthly outlay estimates for the fiscal year that begins on that date. Updated reports are due throughout the current year, with coverage expanded to include estimates for the budget year as shown below.

The *Monthly Treasury Statement of Receipts and Outlays of the United States Government (MTS)*, as published, should be used as the source of actual data reported. It is imperative that actual data reflect amounts reported by the agency and recorded in the MTS. The actual data should be followed by updated monthly outlay estimates for the balance of the period(s). Reports are due to OMB (an original and one copy) and to Treasury (one copy) as follows:

Reports due by	Monthly outlay actuals required for the period	Monthly outlays estimates required for the period
October 1st (current year). (Explain differences from latest public estimate.)*	—	October thru September (current year).
One week following transmittal of the budget. (Explain differences from the current year amounts contained in the budget.)	October thru December (current year).	January thru September (current year).
Early May, to be specified by OMB. (Explain differences from the current year amounts contained in the budget.)	October thru March (current year).	April thru September (current year) and October through December (budget year).
As specified by OMB, based on the timing of the <i>Mid-Session Review</i> of the budget update (current year). (Explain differences from current year amounts contained in the <i>Mid-Session Review</i> of the July budget update.)	October thru May (current year).	June thru September (current year) and October thru March (budget year).

\*Normally, the latest public estimate will be that in the most recent *Mid-Session Review* of the President's budget.

Agencies will reconcile significant differences between previously reported estimated outlays and revised estimates or actual outlays and explain these changes in the accompanying statements. Additional updated reports may be requested at other times.



## Reports on Outlays— Agency and Program Coverage

### Funds Appropriated to the President:

- Economic support fund and peacekeeping operations
- International security assistance:
  - Foreign military sales credit
  - All other international security assistance
- Deductions for offsetting receipts (–)
  - Total, International Security assistance
- Agency for International Development (including Payment to the international fund for agricultural development)
- International organizations and programs
- Trade and development program
- Military sales programs:
  - Foreign military sales trust fund—outlays
  - Foreign military sales trust fund—proprietary receipts
  - All other
    - Total, military sales programs
- International Financial Institutions

### Department of Agriculture: <sup>1</sup>

- Farmers Service Agency:
  - Commodity credit accounts
  - Agriculture credit insurance accounts
  - Conservation reserve program
  - All other
- Food and Consumer Service:
  - Food stamp program
  - Other domestic feeding programs and section 32
- Forest Service
- All other
- Deductions for offsetting receipts (–)
  - Total, Department of Agriculture

### Department of Commerce

### Department of Defense, Military:

- Military personnel
- Operation and maintenance
- Procurement
- Research, development, test, and evaluation
- Military construction
- Family housing
- Revolving and management funds
- All other
  - Total, Department of Defense

### Department of Defense, Civil:

- Corps of Engineers
- Military Retirement <sup>2</sup>

### Department of Education:

- Elementary and secondary education
- Postsecondary education
- All other
  - Total, Department of Education

### Department of Energy:

- Atomic energy defense activities
- Energy programs
- All other
  - Total, Department of Energy

### Department of Health and Human Services:

- Public Health Service
- Grants to States for Medicaid
- Payment to health care trust funds
- Federal hospital insurance trust fund
- Federal supplementary medical insurance trust fund
- Assistance payments program and child support enforcement
- Low income home energy assistance
- Social services block grant
- All other (including work incentive program)
- Deductions for offsetting receipts (–)
  - Total, Department of Health and Human Services

### Department of Housing and Urban Development: <sup>1</sup>

- Subsidized housing programs
- Payments for operation of low income housing projects
- Federal Housing Administration fund
- Housing for the elderly or handicapped fund
- Government National Mortgage Association
- Community development grants
- All other
  - Total, Department of Housing and Urban Development

### Department of the Interior: <sup>3</sup>

- Bureau of Reclamation
- Bureau of Indian Affairs
- All other
- Deductions for offsetting receipts (–)
  - Total, Department of the Interior

### Department of Justice

## Reports on Outlays— Agency and Program Coverage—Continued

**Department of Labor:**

Training and employment services  
 Advances to the unemployment trust fund and other funds  
 Unemployment trust fund  
 Special benefits  
 Black lung disability trust fund  
 All other  
 Deductions for interfund transactions (–)  
 Total, Department of Labor

**Department of State****Department of Transportation:**

Federal Highway Administration  
 Federal Railroad Administration  
 Federal Transit Administration  
 Federal Aviation Administration  
 All other  
 Total, Department of Transportation

**Department of the Treasury:**

Earned income credit  
 Interest on the Public Debt  
 All other  
 Deductions for offsetting receipts (–)  
 Total, Department of the Treasury

**Department of Veterans Affairs:** <sup>1</sup>

Compensation, pension, readjustment, and burial benefits  
 Medical care  
 Insurance trust funds (both revolving and nonrevolving)  
 All other  
 Deductions for offsetting receipts (–)  
 Total, Department of Veterans Affairs

**Environmental Protection Agency****General Services Administration:**

Real property activities  
 Personal property activities  
 All other  
 Deductions for offsetting receipts (–)  
 Total, General Services Administration

**National Aeronautics and Space Administration****Office of Personnel Management:**

Civil Service retirement and disability fund  
 Other trust funds  
 All other  
 Total, Office of Personnel Management

**Small Business Administration** <sup>1</sup>**Social Security Administration:**

Payment to social security trust funds  
 Special benefits for disabled coal miners  
 Supplemental security income  
 Federal old-age and survivors insurance trust fund  
 Federal disability insurance trust fund  
 All other  
 Deductions for offsetting receipts (–)  
 Total, Social Security Administration

**District of Columbia****Export-Import Bank** <sup>1</sup>**Federal Deposit Insurance Corporation:**

Bank Insurance Fund  
 Savings Association Insurance Fund  
 FSLIC Resolution Fund  
 Other  
 Total, FDIC

**Federal Emergency Management Agency:**

Disaster relief  
 All other  
 Total, Federal Emergency Management Agency

**National Science Foundation****Nuclear Regulatory Commission****Postal Service****Railroad Retirement Board****Resolution Trust Corporation****Tennessee Valley Authority****U.S. Enrichment Corporation****Rents and royalties on Outer Continental Shelf  
(Interior)****Spectrum auction receipts (Federal  
Communications Commission)**

<sup>1</sup> Provide as a separate entry monthly outlay amounts for sales of loans to the open market. Net cash proceeds of the sale should be reported.

<sup>2</sup> Military retirement also reports receipts collected by them for employer share, employee retirement.

<sup>3</sup> Interior also reports the outlays for rents and royalties on Outer Continental Shelf.

## Reports on Outlays—Initial Report

The appropriation account symbol should be the primary one associated with the outlay category or MTS line.

Categories shown are illustrative only. Use categories currently displayed on your A-34 report unless revisions are requested by OMB or Treasury.

NOT FOR PUBLIC RELEASE  
OMB CIRCULAR NO. A-34  
OUTLAY PLAN

DEPARTMENT OF XXXXXXXXXXXX  
Fiscal Year 19XX  
(In millions of dollars)

DATE PREPARED:  
CONTACT:  
TELEPHONE:

MTS LINE CODE	APPROPR ACCOUNT SYMBOL	OUTLAY CATEGORY	19XX OCT EST	19XX NOV EST	19XX DEC EST	19XX JAN EST	19XX FEB EST	19XX MAR EST	19XX APR EST	19XX MAY EST	19XX JUN EST	19XX JUL EST	19XX AUG EST	19XX SEP EST	FISCAL YEAR TOTAL (1)	OMB EST (2)	DIFFER- ENCE (1-2)
XXXX	XX XXXX	Benefit payments <sup>1</sup>	35	35	40	50	54	55	57	60	63	65	68	70	652	700	-48
XXXX	XX XXXX	Insurance	5	5	332	6	6	8	7	6	356	10	6	3	750	750	0
XXXX	XX XXXX	Construction	605	35	35	605	25	46	610	25	17	595	25	22	2,645	2,550	95
	XX XXXX	All other	3	2	2	2	3	3	3	3	3	4	3	4	35	0	35
	XX XXXX.x	Offsetting receipts	-5	-1	-1	-4	-9	-5	-6	-6	-5	-5	-7	-8	-62	-60	-2
		TOTAL, DEPT. OF XXXXXXXX	643	76	408	659	79	107	671	88	434	669	95	91	4,020	3,940	80
OFF-BUDGET ACCOUNTS																	
Financing Accounts:																	
XXXX	XX XXXX	Account A:															
		Gross outlays	0	0	104	39	32	50	32	106	59	55	65	117	659	680	-21
		Receipts	0	-2	0	0	-153	0	0	0	-165	0	0	-218	-538	-525	-13
		Net	0	-2	104	39	-121	50	32	106	-106	55	65	-101	121	155	-34
XXXX	XX XXXX	Account B (net)	42	130	792	129	31	290	129	214	276	123	86	30	2,272	2,500	-228
XXXX	XX XXXX	Account C (net)	136	85	130	405	19	143	26	76	58	111	260	450	1,899	1,875	24
		Total, financing	178	213	1,026	573	-71	483	187	396	228	289	411	379	4,292	4,530	-238
Deposit Funds:																	
XXXX	XX XXXX	Account A:															
		Outlays	225	0	0	225	0	0	185	0	0	285	0	0	920		
		Receipts	-65	-50	-110	-65	-45	-75	-75	-100	-110	-45	-90	-50	-880		
		Net	160	-50	-110	160	-45	-75	110	-100	-110	240	-90	-50	40		
XXXX	XX XXXX	Account B	-65	-50	-200	315	0	0	-25	-50	-175	250	0	0	0		
		Total, deposit funds	95	-100	-310	475	-45	-75	85	-150	-285	490	-90	-50	40		
MEMORANDUM: (Non-add, included above)																	
XXXX	XX XXXX	Sales of loans (net proceeds)	—	—	-100	—	—	—	—	—	—	—	—	—	-100		
XXXX	XX XXXX	Proposed legislation <sup>2</sup>	—	—	—	—	—	—	-10	-15	-15	-20	-35	-55	-150		
Large transactions:																	
XXXX	XX XXXX	Quarterly payments to XYZ <sup>3</sup>	575	0	0	575	0	0	575	0	0	575	0	0	2,300		
		Transaction date	1016XX			0116XX			0416XX			0716XX					
XXXX	XX XXXX	Semiannual interest payments <sup>4</sup>	0	0	325	0	0	0	0	0	350	0	0	0	675		
		Transaction date			1231XX						0630XX						

<sup>1</sup> Footnote (text as applicable).

<sup>2</sup> Footnote (text as applicable).

<sup>3</sup> Footnote (contact name and telephone number).

<sup>4</sup> Footnote (contact name and telephone number).

ACT = Actual; EST = Estimate  
NOTE: Individual fiscal years, or portions thereof, must be shown on separate reports.

NOTE: Round estimates to the nearest whole million. Where an amount falls exactly halfway between, it will be rounded to the nearest even number (e.g., \$11,500,000 and \$12,500,000 both will be rounded to \$12 million). Adjust components to add to the correctly rounded totals. All totals will be net of offsetting collections unless otherwise stated.

## Trust Fund Reporting Format

The appropriation account symbol should be the primary one associated with the outlay category or MTS line.

The OMB estimates are either the Budget or Mid-Session Review estimates.

NOT FOR PUBLIC RELEASE  
OMB CIRCULAR NO. A-34  
OUTLAY PLAN

DEPARTMENT OF XXXXXXXXXXXX  
XXXXXXXX TRUST FUND  
Fiscal Year 19XX  
(In millions of dollars)

DATE PREPARED:  
CONTACT:  
TELEPHONE:

MTS LINE CODE	APPROPR ACCOUNT SYMBOL	CATEGORY	19XX OCT EST	19XX NOV EST	19XX DEC EST	19XX JAN EST	19XX FEB EST	19XX MAR EST	19XX APR EST	19XX MAY EST	19XX JUN EST	19XX JUL EST	19XX AUG EST	19XX SEP EST	FISCAL YEAR TOTAL (1)	OMB ESTI- MATES <sup>1</sup> (2)	DIFFER- ENCE (1–2)	
INCOME:																		
Governmental:																		
XXXX	XX XXXX.XX	Taxes .....														5225		
Intergovernmental:																		
XXXX	XX XXXX.XX	Employer contributions .....	375	375	375	375	375	375	376	375	375	400	400	410	4585	5000	–415	
XXXX	XX XXXX.XX	Transfer from XXXXX .....	0	0	0	0	0	0	0	0	650	0	0	0	650	650	0	
XXXX	XX XXXX.XX	Interest on investments .....	10	15	575	20	15	30	10	15	625	75	100	50	1540	1600	–60	
Proprietary:																		
XXXX	XX XXXX.XX	Receipts from XXXXXXXX .....	25	30	65	25	30	65	25	30	65	25	30	65	480	480	0	
TOTAL INCOME .....															12955			
OUTGO:																		
XXXX	(xx) XXXX	Benefit payments <sup>2,3</sup> .....	675	675	675	650	675	675	650	625	625	625	625	625	7800	7800	0	
XXXX	(xx) XXXX	Administrative expenses .....	6	6	7	6	6	6	7	6	6	10	6	3	75	75	0	
XXXX	(xx) XXXX	Other .....	605	35	45	605	25	45	610	25	17	595	26	22	2655	2700	–45	
TOTAL OUTGO .....			1286	716	727	1261	706	726	1267	656	648	1230	657	650	10530	10575	–45	
NET .....																2380		
MEMORANDUM: (Non-add; included above)																		
Proposed legislation <sup>2</sup> .....			0	0	0	0	0	0	–25	–50	–50	–50	–50	–50	–275	–275	0	
Large transactions:																		
Transfer from XXXXX <sup>4</sup> .....			0	0	0	0	0	0	0	0	650	0	0	0				
Transaction date:			06309X															
Interest on investments .....			0	0	550	0	0	0	0	0	600	0	0	0				
Transaction date:			12159X										06159X					

ACT — Actual

EST — Estimated

<sup>1</sup> Footnote should state "Budget" or "Mid-Session Review."

<sup>2</sup> Footnote (text as applicable).

<sup>3</sup> Footnote (text as applicable).

<sup>4</sup> Footnote (contact name and telephone number).

Categories shown are illustrative only. Categories should mirror the *Budget Appendix Status of Funds* schedules.

NOTE: Agencies are not required to provide monthly estimates for Governmental receipts. Monthly estimates are prepared by the Office of Tax Analysis, Department of the Treasury.

## Reports on Unvouchered Expenditures

### 52.1. Background.

Executive Branch agencies are required to submit information to OMB on unvouchered expenditures annually. The information is used by OMB to prepare the annual report required by law (31 U.S.C. 3524) on accounts containing unvouchered expenditures that are potentially subject to audit by the Comptroller General.

### 52.2. Definition.

An “unvouchered expenditure” is any expenditure accounted for solely on the approval, authorization, or certificate of the President or an official of an executive agency.

### 52.3. Basis for exemptions.

The law provides for exemptions for individual financial transactions or for a class or category of financial transaction if they relate to:

- Sensitive foreign intelligence or counterintelligence activities.
- Sensitive law enforcement investigations in which an audit proceeding would expose the identifying details of an active investigation or endanger the safety of investigative or domestic intelligence sources involved in such law enforcement investigations.

The law gives the President the authority to exempt these financial transactions from audit. Agencies will make any requests for exemptions through the White House Counsel’s office.

### 52.4. Coverage.

Subject to 31 U.S.C. 3524(c) and (d), these instructions apply to the accounts of all executive agencies authorized to contain unvouchered expenditure.

Funds used under Section 8(b) of the CIA Act of 1949 are exempt from this GAO audit and are not covered in the annual report to Congress on unvouchered expenditures.

### 52.5. Requirements.

The head of each executive department and establishment will submit to OMB a list of all of the agency’s accounts that contain unvouchered expenditures. An explanation of any additions to or deletions from the accounts listed in the previous year’s report will also be provided.

The list (including explanations, as appropriate) will be submitted to OMB no later than November 1 of each year in the format of Exhibit 52. It will be transmitted to OMB in a sealed envelope marked: “TO BE OPENED ONLY BY THE SECURITY OFFICER, EXECUTIVE OFFICE OF THE PRESIDENT, NEW EXECUTIVE OFFICE BUILDING.” The envelope will be placed inside an envelope that is sealed and addressed to the Director of OMB.

Each agency head will ensure the timeliness, accuracy, and completeness of the required information on unvouchered expenditures. In addition, all executive departments and establishments required to submit information on unvouchered expenditures will maintain records of these transactions in a manner similar to those maintained for regular financial transactions and accounts in order to insure proper accountability.

### 52.6. OMB responsibilities.

The Director of OMB will prepare and submit the report to certain congressional committees and to the GAO before December 1 of each year, as required by law.

## List of Accounts Containing Unvouchered Expenditures

### List of 19CY Accounts Containing Unvouchered Expenditures That are Potentially Subject to Audit by GAO

Enter the date of submission,  
name of the department or agency,  
and name and phone number of a  
contact.

Date: October 28, 1985

Agency: Department of Government

Information Contact: John Brown Telephone: 958-4237

#### Account Title:

Department of Government

Operation and Maintenance  
Salaries and Expenses  
Contingencies

Enter the titles of accounts in which  
unvouchered expenditures are permit-  
ted in the current fiscal year.

When the current year regular appro-  
priations have not been enacted, pro-  
vide information based on the enacted  
past year appropriations.

Explanation of changes: The Salaries and expenses account is authorized to contain unvouchered expenditures for the first time in 19CY pursuant to P.L. 99-XX. Also as a result of this law, the Research and related activities account is no longer authorized to contain unvouchered expenditures and therefore is not included in this year's report.

An explanation of any  
additions or deletions  
to the previous year's  
report will also be pro-  
vided.

## Appendix A

### CROSSWALK BETWEEN ANTIDEFICIENCY ACT AND TITLE 31—MONEY AND FINANCE

THE ANTIDEFICIENCY ACT	TITLE 31—MONEY AND FINANCE
<p>The following contains the provisions of the Antideficiency Act, formerly section 3679 of the Revised Statutes, and section 210 of the General Government Matters Appropriation Act, 1958. (Formerly 31 U.S.C. 665, 665a, and 669.)</p>	<p>The following provides the section in Title 31 that was enacted without substantive change. Revisions to the 1982 law are italicized.</p>
<p><b>665 Appropriation</b></p> <p>(a) <b>Expenditures or contract obligations in excess of funds prohibited</b></p> <p>No officer or employee of the United States shall make or authorize any expenditure from or create or authorize an obligation under any appropriation or fund in excess of the amount available therein: nor shall any such officer or employee involve the Government in any contract or other obligation, or the payment of money for any purpose, in advance of appropriations made for such purpose, unless such contract or obligation is authorized by law.</p>	<p>Section 1341:</p> <p>(a) (1) An officer or employee of the United States Government or the District of Columbia government may not—</p> <p>(A) make or authorize an expenditure or obligation exceeding an amount available in an appropriation or fund for the expenditure or obligation; or</p> <p>(B) involve either government in a contract or obligation for the payment of money before an appropriation is made unless authorized by law.</p> <p>(C) <i>make or authorize an expenditure or obligation of funds required to be sequestered under section 252 of the Balanced Budget and Emergency Deficit Control Act of 1985; or</i></p> <p>(D) <i>involve either government in a contract or obligation for the payment of money required to be sequestered under section 252 of the Balanced Budget and Emergency Deficit Control Act of 1985.</i></p>
<p>(b) <b>Voluntary service forbidden</b></p> <p>No officer or employee of the United States shall accept voluntary service for the United States or employ personal service in excess of that authorized by law, except in cases of emergency involving the safety of human life or the protection of property.</p>	<p>Section 1342 (in part):</p> <p>An officer or employee of the United States Government or of the District of Columbia government may not accept voluntary services for either government or employ personal services exceeding that authorized by law except for emergencies involving the safety of human life or the protection of property.</p> <p><i>This section does not apply to a corporation getting amounts to make loans (except paid in capital amounts) without legal liability of the United States Government. As used in this section, the term “emergencies involving the safety of human life or the protection of property” does not include ongoing, regular functions of government the suspension of which would not imminently threaten the safety of human life or the protection of property.</i></p>

## CROSSWALK BETWEEN ANTIDEFICIENCY ACT AND TITLE 31—MONEY AND FINANCE—Continued

**(c) Apportionment of appropriations; reserves; distribution; review**

(1) Except as otherwise provided in this section, all appropriations or funds available for obligation for a definite period of time shall be so apportioned as to prevent obligation or expenditure thereof in a manner which would indicate a necessity for deficiency or supplemental appropriations for such period; and all appropriations or funds not limited to a definite period of time, and all authorizations to create obligations by contract in advance of appropriations, shall be so apportioned as to achieve the most effective and economical use thereof.

Section 1512(a):

(a) Except as provided in this subchapter, an appropriation available for obligation for a definite period shall be apportioned to prevent obligation or expenditure at a rate that would indicate a necessity for a deficiency or supplemental appropriation for the period. An appropriation for an indefinite period and authority to make obligations by contract before appropriations shall be apportioned to achieve the most effective and economical use. An apportionment may be reapportioned under this section.

As used hereafter in this section, the term “appropriation” means appropriations, funds and authorizations to create obligations by contract in advance of appropriations.

Section 1511(a):

(a) In this subchapter, “appropriations” means—

- (1) appropriated amounts;
- (2) funds; and
- (3) authority to make obligations by contract before obligations.

(2) In apportioning any appropriation, reserves may be established solely to provide for contingencies, or to effect savings whenever savings are made possible by or through changes in requirements or greater efficiency of operations.

Section 1512(c)(1):

(c)(1) In apportioning or reapportioning an appropriation, a reserve may be established only—

- (A) to provide for contingencies;
- (B) to achieve savings made possible by or through changes in requirements or greater efficiency of operations; or
- (C) as specifically provided by law.

Whenever it is determined by an officer designated in subsection (d) of this section to make apportionments and reapportionments that any amount so reserved will not be required to carry out the full objectives and scope of the appropriation concerned, he shall recommend the rescission of such amount in the manner provided in the Budget and Accounting Act, 1921 (31 U.S.C. 1 *et seq.*), for estimates of appropriations. Except as specifically provided by particular appropriations acts or other laws, no reserves shall be established other than as authorized by this subsection. Reserves established pursuant to this subsection shall be reported to the Congress in accordance with the Impoundment Control Act of 1974 (31 U.S.C. 1400 *et seq.*).

Section 1512(c)(2):

(c)(2) A reserve established under this subsection may be changed as necessary to carry out the scope and objectives of the appropriation concerned. When an official designated in section 1513 of this title to make apportionments decides that an amount reserved will not be required to carry out the objectives and scope of the appropriation concerned, the official shall recommend the rescission of the amount in the way provided in chapter 11 of this title for appropriation requests. Reserves established under this section shall be reported to Congress as provided in the Impoundment Control Act of 1974 (2 U.S.C. 681 *et seq.*).



## CROSSWALK BETWEEN ANTIDEFICIENCY ACT AND TITLE 31—MONEY AND FINANCE—Continued

<p>(3) Any appropriation subject to apportionment shall be distributed by months, calendar quarters, operating seasons, or other time periods, or by activities, functions, projects, or objects, or by a combination thereof, as may be deemed appropriate by the officers designated in subsection (d) of this section to make apportionments and reappportionments. Except as otherwise specified by the officer making the apportionment, amounts so apportioned shall remain available for obligation, in accordance with the terms of the appropriation, on a cumulative basis unless reappportioned.</p>	<p>Section 1512(b)(1) and (2):</p> <p>(b)(1) An appropriation subject to apportionment is apportioned by—</p> <p>(A) months, calendar quarters, operating seasons, or other time periods;</p> <p>(B) activities, functions, projects, or objects; or</p> <p>(C) a combination of the ways referred to in clauses (A) and (B) of this paragraph.</p> <p>(2) The official designated in section 1513 of this title to make apportionments shall apportion an appropriation under paragraph (1) of this subsection as the official considers appropriate. Except as specified by the official, an amount apportioned is available for obligation under the terms of the appropriation on a cumulative basis unless reappportioned.</p>
<p>(4) Apportionments shall be reviewed at least four times each year by the officers designated in subsection (d) of this section to make apportionments and reappportionments, and such reappportionments made or such reserves established, modified, or released as may be necessary to further the effective use of the appropriation concerned, in accordance with the purposes stated in paragraph (1) of this subsection.</p>	<p>Section 1512(d):</p> <p>(d) An apportionment or a reappportionment shall be reviewed at least 4 times a year by the official designated in section 1513 of this title to make apportionments.</p> <p>Section 1512(a) as the last sentence:</p> <p>(a) ... An apportionment may be reappportioned under this section.</p>
<p><b>(d) Officers controlling apportionment or reappportionment</b></p> <p>(1) Any appropriation available to the legislative branch, the judiciary, the United States International Trade Commission, or the District of Columbia, which is required to be apportioned under subsection (c) of this section, shall be apportioned or reappportioned in writing by the officer having administrative control of such appropriation. Each such appropriation shall be apportioned not later than thirty days before the beginning of the fiscal year for which the appropriation is available, or not more than thirty days after approval of the Act by which the appropriation is made available, whichever is later.</p>	<p>Section 1513(a):</p> <p>(a) The official having administrative control of an appropriation available to the legislative branch, the judicial branch, the United States International Trade Commission, or the District of Columbia government that is required to be apportioned under section 1512 of this title shall apportion the appropriation in writing. An appropriation shall be apportioned not later than the later of the following:</p> <p>(1) 30 days before the beginning of the fiscal year for which the appropriation is available; or</p> <p>(2) 30 days after the date of enactment of the law by which the appropriation is made available.</p>

## CROSSWALK BETWEEN ANTIDEFICIENCY ACT AND TITLE 31—MONEY AND FINANCE—Continued

<p>(2) Any appropriation available to an agency, which is required to be apportioned under subsection (c) of this section, shall be apportioned or reapportioned in writing by the Director of the Office of Management and Budget. The head of each agency to which any such appropriation is available shall submit to the Office of Management and Budget information, in such form and manner and at such time or times as the Director may prescribe, as may be required for the apportionment of such appropriation. Such information shall be submitted not later than forty days before the beginning of any fiscal year for which the appropriation is available, or not more than fifteen days after approval of the Act by which such appropriation is made available, whichever is later. The Director of the Office of Management and Budget shall apportion each such appropriation and shall notify the agency concerned of his action not later than twenty days before the beginning of the fiscal year for which the appropriation is available or not more than thirty days after approval of the Act by which such appropriation is made available, whichever is later.</p>	<p>Section 1513(b)(1):</p> <p>(b)(1) The President shall apportion in writing an appropriation available to an executive agency (except the Commission) that is required to be apportioned under section 1512 of this title. The head of each executive agency to which the appropriation is available shall submit to the President information required for the apportionment in the form and the way and at the time specified by the President. The information shall be submitted not later than the later of the following:</p> <p>(A) 40 days before the beginning of the fiscal year for which the appropriation is available; or</p> <p>(B) 15 days after the date of enactment of the law by which the appropriation is made available.</p> <p>(2) The President shall notify the head of the executive agency of the action taken in apportioning the appropriation under paragraph (1) of this subsection not later than the later of the following:</p> <p>(A) 20 days before the beginning of the fiscal year for which the appropriation is available; or</p> <p>(B) 30 days after the date of enactment of the law by which the appropriation is made available.</p>
<p>When used in this section, the term “agency” means any executive department, agency, commission, authority, administration, board, or other independent establishment in the executive branch of the Government, including any corporation wholly or partly owned by the United States which is an instrumentality of the United States.</p>	<p>Section 101:</p> <p>In this title, “agency” means a department, agency, or instrumentality of the United States Government.</p> <p>Also, section 102:</p> <p>In this title, “executive agency” means department, agency, or instrumentality in the executive branch of the United States Government.</p>
<p>Nothing in this subsection shall be so construed as to interfere with the initiation, operation, and administration of agricultural price support programs and no funds (other than funds for administrative expenses) available for price support, surplus removal, and available under section 612c of title 7, with respect to agricultural commodities shall be subject to apportionment pursuant to this section.</p>	<p>Section 1513(e):</p> <p>(a) This section does not affect the initiation and operation of agriculture price support programs.</p> <p>Also, section 1511(b):</p> <p>(b) This subchapter does not apply to—</p> <p>(1) amounts (except amounts for administrative expenses) available—</p> <p>(A) for price support and surplus removal of agricultural commodities; and</p> <p>(B) under section 32 of the Act of August 24, 1935 (7 U.S.C. 612c);</p>

## CROSSWALK BETWEEN ANTIDEFICIENCY ACT AND TITLE 31—MONEY AND FINANCE—Continued

<p>The provisions of this section shall not apply to any corporation which obtains funds for making loans, other than paid in capital funds, without legal liability on the part of the United States.</p>	<p>Section 1341(a)(2):</p> <p>(a)(2) This subsection does not apply to a corporation getting amounts to make loans (except paid in capital amounts) without legal liability of the United States Government.</p> <p>Also, section 1342 (in part):</p> <p>... This section does not apply to a corporation getting amounts to make loans (except paid in capital amounts) without legal liability of the United States Government.</p> <p>Also, section 1511(b)(2):</p> <p>(b) this subchapter does not apply to—</p> <p>(2) a corporation getting amounts to make loans (except paid in capital amounts) without legal liability on the part of the United States Government; and</p>
<p>(e) <b>Apportionment necessitating deficiency or supplemental estimates</b></p> <p>(1) No apportionment or reapportionment, or request therefor by the head of an agency, which, in the judgment of the officer making or the agency head requesting such apportionment or reapportionment, would indicate a necessity for a deficiency or supplemental estimate shall be made except upon a determination by such officer or agency head, as the case may be, that such action is required because of (A) any laws enacted subsequent to the transmission to the Congress of the estimates for an appropriation which require expenditures beyond administrative control; or (B) emergencies involving the safety of human life, the protection of property, or the immediate welfare of individuals in cases where an appropriation has been made to enable the United States to make payment of, or contributions toward, sums which are required to be paid to individuals either in specific amounts fixed by law or in accordance with formulae prescribed by law.</p>	<p>Section 1515(b)(1):</p> <p>(b)(1) Except as provided in subsection (a) of this section, an official may make, and the head of an executive agency may request, an apportionment under section 1512 of this title that would indicate a necessity for a deficiency or supplemental appropriation only when the official or agency head decides that the action is required because of—</p> <p>(A) a law enacted after submission to Congress of the estimates for an appropriation that requires an expenditure beyond administrative control; or</p> <p>(B) an emergency involving the safety of human life, the protection of property, or the immediate welfare of individuals when an appropriation that would allow the United States Government to pay, or contribute to, amounts required to be paid to individuals in specific amounts fixed by law or under formulas prescribed by law, is insufficient.</p>
<p>(2) In each case of an appropriation or a reapportionment which, in the judgment of the officer making such apportionment or reapportionment, would indicate a necessity for a deficiency or supplemental estimate, such officer shall immediately submit a detailed report of the facts of the case to the Congress. In transmitting any deficiency or supplemental estimates required on account of any such apportionment or reapportionment, reference shall be made to such report.</p>	<p>Section 1515(b)(2):</p> <p>(b)(2) If an official making an apportionment decides that an apportionment would indicate a necessity for a deficiency or supplemental appropriation, the official shall submit immediately a detailed report of the facts to Congress. The report shall be referred to in submitting a proposed deficiency or supplemental appropriation.</p>

## CROSSWALK BETWEEN ANTIDEFICIENCY ACT AND TITLE 31—MONEY AND FINANCE—Continued

### (f) Exemption of trust funds and working funds expenditures from apportionment

(1) The officers designated in subsection (d) of this section to make apportionments and reapportionments may exempt from apportionments trust funds and working funds expenditures from which have no significant effect on the financial operations of the Government, working capital and revolving funds established for intragovernmental operations, receipts from industrial and power operations available under law and any appropriation made specifically for—

- (1) interest on, or retirement of, the public debt;
- (2) payment of claims, judgments, refunds, and drawbacks;
- (3) any item determined by the President to be of a confidential nature;
- (4) payment under private relief acts or other laws requiring payments to designated payees in the total amount of such appropriation;
- (5) grants to the States under title I, IV, or X of the Social Security Act (42 U.S.C. 301 *et seq.*, 1201 *et seq.*), or under any other public assistance title in such Act.

### Section 1516:

An official designated in section 1513 of this title to make apportionments may exempt from apportionment—

- (1) a trust fund or working fund if an expenditure from the fund has no significant effect on the financial operations of the United States Government;
- (2) a working capital fund or a revolving fund established for intragovernmental operations;
- (3) receipts from industrial and power operations available under law; and
- (4) appropriations made specifically for—
  - (A) interest on, or retirement of, the public debt;
  - (B) payment of claims, judgments, refunds, and drawbacks;
  - (C) items the President decides are of a confidential nature;
  - (D) payment under a law requiring payment of the total amount of the appropriation to a designated payee; and
  - (E) grants to the States under the Social Security Act (41 U.S.C. 301 *et seq.*).

(2) The provisions of subsection (c) of this section shall not apply to appropriations to the Senate or House of Representatives or to any Member, committee, Office (including the office of the Architect of the Capitol), officer, or employee thereof.

### Section 1511(b)(3):

- (b) This subchapter does not apply to—
- (3) the Senate, the House of Representatives, a committee of Congress, a member, officer, employee, or office of the Architect of the Capitol or an officer or employee of that Office.

### (g) Administrative division of apportionment; simplification of system for subdividing funds

Any appropriation which is apportioned or reapportioned pursuant to this section may be divided and subdivided administratively within the limits of such apportionments or reapportionments. The officer having administrative control any such appropriation available to the legislative branch, the judiciary, the United States International Trade Commission, or the District of Columbia, and the head of each agency, subject to the approval of the Director of the Office of Management and Budget, shall prescribe, by regulation, a system of administrative control (not inconsistent with any accounting procedures prescribed by or pursuant to law) which shall be designed to (A) restrict obligations or expenditures against each appropriation to the amount of apportionments or reapportionments made for each such appropriation, and (B) enable such officer or agency head to fix responsibility for the creation of any obligation or the making of any expenditure in excess of an apportionment or reapportionment.

### Section 1513(d):

(d) An appropriation apportioned under this subchapter may be divided and subdivided administratively within the limits of the apportionment.

### Section 1514:

- (a) The official having administrative control of an appropriation available to the legislative branch, the judicial branch, the United States International Trade Commission, or the District of Columbia government, and, subject to the approval of the President, the head of each executive agency (except the Commission) shall prescribe by regulation a system of administrative control not inconsistent with accounting procedures prescribed under law. The system shall be designed to—
- (1) restrict obligations or expenditures from each appropriation to the amount of apportionments or reapportionments of the appropriation; and
  - (2) enable the official or the head of the executive agency to fix responsibility for an obligation or expenditure exceeding an apportionment or reapportionment.

## CROSSWALK BETWEEN ANTIDEFICIENCY ACT AND TITLE 31—MONEY AND FINANCE—Continued

<p>In order to have a simplified system for the administrative subdivision of appropriations or funds, each agency shall work toward the objective or financing each operating unit, at the highest practical level, from not more than one administrative subdivision for each appropriation or fund affecting such unit.</p>	<p>(b) To have a simplified system for administratively dividing appropriations, the head of each executive agency (except the Commission) shall work toward the objective of financing each operating unit, at the highest practical level, from not more than one administrative division for each appropriation affecting the unit.</p>
<p><b>(h) Expenditures in excess of apportionment; penalties</b></p> <p>No officer or employee of the United States shall authorize or create any obligation or make any expenditure (A) in excess of an apportionment or reapportionment, or (B) in excess of the amount permitted by regulations prescribed pursuant to subsection (g) of this section.</p>	<p>Section 1517(a):</p> <p>(a) An officer or employee of the United States Government or of the District of Columbia government may not make or authorize an expenditure or obligation exceeding—</p> <ul style="list-style-type: none"> <li>(1) an apportionment, or</li> <li>(2) the amount permitted by regulations prescribed under section 1514(a) of this title.</li> </ul>
<p><b>(i) Administrative discipline; reports on violation</b></p> <p>(1) In addition to any penalty of liability under other law, any officer or employee of the United States who shall violate subsections (a), (b), or (h) of this section shall be subjected to appropriate administrative discipline, including, when circumstances warrant, suspension from duty without pay or removal from office;</p>	<p>Section 1349(a):</p> <p>(a) An Officer or employee of the United States Government or or the District of Columbia government violating section 1341(a) or 1342 of this title shall be subject to appropriate administrative discipline including, when circumstances warrant, suspension from duty without pay or removal from office.</p> <p>Also, section 1518:</p> <p>An officer or employee of the United States Government or of the District of Columbia government violating section 1517(a) of this title shall be subject to appropriate administrative discipline including, when circumstances warrant, suspension from duty without pay or removal from office.</p>
<p>and any officer or employee of the United States who shall knowingly and willfully violate subsections (a), (b), or (h) of this section shall, upon conviction, be fined not more than \$5,000 or imprisoned for not more than two years, or both.</p>	<p>Section 1350:</p> <p>An officer or employee of the United States Government or of the District of Columbia government knowingly and willfully violating section 1341(a) or 1342 of this title shall be fined not more than \$5,000, imprisoned for not more than two years, or both.</p> <p>Also, section 1519:</p> <p>An officer or employee of the United States Government or of the District of Columbia government knowingly and willfully violating section 1517(a) of this title shall be fined not more than \$5,000, imprisoned for not more than 2 years, or both.</p>
<p>(2) In the case of a violation of subsections (a), (b), or (h) of this section by an officer or employee of an agency, or of the District of Columbia, the head of the agency concerned or the Mayor of the District of Columbia, shall immediately report to the President, through the Director of the Office of Management and Budget, and to the Congress all pertinent facts together with a statement of the action thereon.</p>	<p>Section 1351:</p> <p>If an officer or employee of an executive agency or an officer or employee of the District of Columbia government violates section 1341(a) or 1342 of this title, the head of the agency or the Mayor of the District of Columbia, as the case may be, shall report immediately to the President and Congress all relevant facts and a statement of actions taken.</p>

## CROSSWALK BETWEEN ANTIDEFICIENCY ACT AND TITLE 31—MONEY AND FINANCE—Continued

	<p>Also, section 1517(b):</p> <p>(b) If an officer or employee of an executive agency or of the District of Columbia government violates subsection (a) of this section, the head of the executive agency or the Mayor of the District of Columbia, as the case may be, shall report immediately to the President and Congress all relevant facts and a statement of actions taken.</p>
<p>31 U.S.C. 665a. <b>Basis of apportionment; need for funds for increased compensation for wage-board employees</b></p> <p>On and after June 5, 1957, any appropriation required to be apportioned pursuant to section 665 of this title, may be apportioned on a basis indicating the need for a supplemental or deficiency estimate of appropriation to the extent necessary to permit payment of such pay increases as may be granted those employees (commonly known as wage-board employees) whose compensation is fixed and adjusted from time to time in accordance with prevailing rates (5 U.S.C. 5102(c)(7), 5341 <i>et seq.</i>).</p>	<p>Section 1515(a):</p> <p>(a) An appropriation required to be apportioned under section 1512 of this title may be apportioned on a basis that indicates the need for a deficiency or supplemental appropriation to the extent necessary to permit payment of <i>such pay increases as may be granted pursuant to law to civilian officers and employees (including prevailing rate employees whose pay is fixed and adjusted under subchapter IV of chapter 53 of title 5) and to retired and active military personnel.</i></p>
<p>31 U.S.C. 669. <b>Apportionment of contingent fund of departments to offices and bureaus (words before semicolon)</b></p> <p>In addition to the apportionment required by section 665 of this title, the head of each executive department shall, on or before the beginning of each fiscal year, apportion to each office or bureau of his department the maximum amount to be expended therefor during the fiscal year out of the contingent fund or funds appropriated for the entire year for the department, and the amounts so apportioned shall not be increased or diminished during the year for which made except upon the written direction of the head of the department, in which there shall be fully expressed his reasons therefore.</p>	<p>Section 1513(c):</p> <p>(c) By the first day of each fiscal year, the head of each executive department of the United States Government shall apportion among the major organizational units of the department the maximum amount to be expended by each unit during the fiscal year out of each contingent fund appropriated for the entire year for the department. Each amount may be changed during the fiscal year only by written direction of the head of the department. The direction shall state the reasons for the change.</p>
<p>31 U.S.C. 669 (words after semicolon)</p> <p>and there shall not be purchased out of any other fund any article for use in any office or bureau of any executive department, in Washington, District of Columbia, which could be purchased out of appropriations made for the regular contingent funds of such department or of its offices and bureaus.</p>	<p>Section 1341(b):</p> <p>An article to be used by an executive department in the District of Columbia that could be bought out or an appropriation made to a regular contingent fund of the department may not be bought out of another amount available for obligation.</p>

## Appendix B

### CHECKLIST FOR FUND CONTROL REGULATIONS

The following items must be included in the fund control regulations submitted for OMB approval.

#### 1. Statement of purpose.

At a minimum, the regulation should state broadly that its purpose is to prescribe procedures to be followed in the execution of the budget and articulate basic fund control principles and concepts.

Moreover, the regulation should state that it:

- Establishes policy with regard to the administrative control of funds.
- Prescribes a system for positive administrative control of funds designed to restrict obligations and expenditures (disbursements) against each appropriation or fund account to the amount available therein.
- Enables the agency head to determine responsibility for overobligation and overdisbursement of appropriations, apportionments, statutory limitations, allotments, suballotments, and other administrative subdivisions, as well as violations of limitations imposed by the agency.
- Provides procedures for dealing with violations of the Antideficiency Act as well as violations of limitations imposed by the agency, including reporting requirements.

#### 2. Authority.

At a minimum the regulation should list the following:

1. Money and Finance. Title 31, United States Code:
  - Sections 1341–1342, 1349–1351, 1511–1519 (part of the Antideficiency Act, as amended).
  - Sections 1101, 1104–1108, 3324 (part of the Budget and Accounting Act, 1921, as amended).
  - Sections 1501–1502 (part of section 1311 of the Supplemental Appropriations Act of 1950).
  - Sections 1112, 1531, 3511–3512, 3524 (part of the Budget and Accounting Procedures Act of 1950).
2. Title X of P.L. 93–344, found at 2 U.S.C. 681–688.
3. *OMB Circular No. A–34*, “Instructions on Budget Execution,” and related OMB guidelines.
4. Other pertinent laws governing the agency’s funds and appropriate agency internal regulations, if any.

#### 3. Scope.

The regulation should state that all organizations, appropriations, and funds are subject to the provisions of the regulation. If there are any exemptions, they must be clearly specified in the regulation. All exemptions are subject to the prior approval of OMB.

#### 4. Definitions, terminology, and concepts.

The agency regulation should have a section that specifies that the definitions, terminology, and concepts in *OMB Circular No. A–34* apply. Agencies may restrict this to terms that are peculiar to, or have special meaning within, the agency, except that definition of the following terms should be included and should be identical to those included in Part I of *OMB Circular No. A–34*: apportionment, allotment, suballotment, administrative division or subdivision of funds, and agency limitations.

To the extent that *OMB Circular No. A–34* or Treasury regulations do not provide a definition for a technical term, the section should include a definition for the term that the agency is proposing to use in the regulation.

#### 5. Responsibility and functions of individuals.

The agency regulation should describe by title or position those individuals within the agency charged with fund control responsibilities. At a minimum it should provide:

- a. A listing of the positions, including descriptions of the fund control responsibilities of each.
- b. An explanation of the responsibilities of each position with regard to investigating, reporting, and following up on Antideficiency Act violations, as well as violations of agency limitations that are not violations of the Antideficiency Act.

#### 6. Actions prohibited.

See section 22.2 of *OMB Circular No. A–34* for general guidance. As a minimum the following should be included:

1. Violations of the Antideficiency Act. A listing of all the basic actions prohibited by sections 1341, 1342, and 1517(a) of Title 31, U.S. Code (part of the Antideficiency Act), as they are interpreted and applied within the agency.
2. Violations of limitations that do not per se violate the Antideficiency Act. A list and brief descriptions of all the agency’s imposed restrictions

including a statement describing the conditions under which violations of such restrictions constitute violations of the Antideficiency Act.

#### **7. Penalties.**

The regulation should describe all criminal penalties, as well as any additional disciplinary measures imposed by the agency, for violations of the Antideficiency Act. In addition, penalties for violations of agency limitations and requirements that the agency does not consider subject to provisions of the Antideficiency Act should be provided.

The law provides that any officer or employee of the United States who violates the prohibitions of 31 U.S.C. 1341(a), 1342, or 1517(a) shall be subject to appropriate administrative discipline. Administrative discipline may consist of:

- a. Letter of reprimand or censure for the official personnel record of the officer or employee.
- b. Unsatisfactory performance rating.
- c. Transfer to another position.
- d. Suspension from duty without pay.
- e. Removal from office.

In addition, any person who knowingly and willfully violates these prohibitions shall be fined not more than \$5,000, imprisoned for not more than 2 years, or both.

#### **8. Reporting requirements.**

At a minimum, the regulation should prescribe procedures for reporting apparent violations to responsible agency officials and to the President and the Congress. All violations must be reported immediately upon discovery. Antideficiency Act violations must be reported to the President, through OMB, in the form of a letter, signed by the *head* of the agency and to the Congress, as required by Part II of *OMB Circular No. A-34*.

Any individual with knowledge of a possible violation has the responsibility to report it. The regulation should specify to whom notification is to be given.

Subsequent actions taken to correct the cause of a violation do not eliminate that violation—it is still required to be reported.

#### **9. Relationship of accounting and fund control systems.**

Agency fund control systems must be fully supported by agency accounting systems.

The accounting system should provide for (a) recording all financial transactions affecting apportionments, reapportionments, allotments, agency restrictions, financial plans, program operating plans, obligations and expenditures, as well as anticipated, earned, and collected reimbursements, and (b) pre-

paring and reconciling financial reports that display cumulative obligations, and the remaining unobligated balance, by appropriation and allotment, and cumulative obligations by budget activity and object class.

#### **10. Apportionment.**

Agency procedures for requesting apportionment of funds are normally contained in other directives or manuals. However, the following should be included as part of the fund control regulation:

- a. Briefly describe the agency's procedures for requesting the apportionment of funds. List position(s) and organizations responsible for such action.
- b. Cite the basic internal agency directives covering the apportionment of funds. At the agency's option, general guidance covering apportionment action in connection with the following may be included:
  - (1) Supplementals.
  - (2) Reprogramming.
  - (3) Transfer between accounts.
  - (4) Deficiency apportionments.

- c. Also discuss agency administrative control of funds policies that apply specifically to revolving funds, management funds, and trust funds, including those that are not apportioned. If there are any such funds which are not subject to the basic provisions of this regulation (note section 3), the procedures used to control them should be described in a separate section.

#### **11. Allotments and suballotments.**

The regulations should contain a general policy statement that allotments and suballotments will be established at the highest practical level, and each operating unit shall be financed from not more than one subdivision for each appropriation or fund (the Antideficiency Act establishes these objectives). In addition, this section should specify the criteria under which the allotment structure may be changed, and identify who has authority to approve such changes. It should again be emphasized that allotments and suballotments are subject to the provisions of the Antideficiency Act.

Taking into account these requirements, the section on allotments and suballotments should include the following:

- a. Function and purpose of allotments and suballotments.
- b. Restrictions.
  - (1) The sum of allotment amounts issued shall not exceed the apportionment.



- (2) The sum of suballotment amounts issued shall not exceed the allotment amount.
- (3) Allotments or other administrative subdivisions shall be fixed in amount and changed only when authorized by the authority who issued the subdivision initially.
- (4) Congressional restrictions contained in appropriation acts shall be covered.
- (5) Include other restrictions which the agency may want with respect to administrative subdivisions.

Part II should be used as a guide. However, it does not preclude an agency from establishing more stringent requirements for the allotment of reimbursements and other receipts.

c. Allotment procedures.

- (1) Allotments and suballotments should be made using formal documents.
- (2) These procedures should identify the officers authorized to issue allotments and suballotments and the officers and employees authorized to reduce them.
- (3) At a minimum the following items should be documented:
  - a. Amount available.
  - b. Funding source (e.g., appropriations, reimbursements).
  - c. Time period of availability.
  - d. The position title of the official responsible and other agency limitations.
  - e. Justification for changes in allotments. (In some cases, changes in allotments will cause the need for a reapportionment, which requires OMB approval.)

**12. Anticipated amounts and reimbursable work.**

Apportionments may include amounts of budgetary resources that are anticipated and others that arise from reimbursable work.

The regulations should incorporate the treatment of budgetary resources prescribed in sections 11.2 and 21.4 of *OMB Circular No. A-34*. Moreover, the regulations should include a requirement that all officials who receive allotments containing reimbursements or anticipated amounts will maintain constant and careful oversight to ensure that these are realized or earned as planned. If actual earnings or amounts realized are less than anticipated, appropriate funding adjustments shall be made and other appropriate action, including reapportionment, be taken.

**13. Deficiency apportionments.**

As a minimum the regulation should state: Apportionments that anticipate the need for a deficiency appropriation or a supplemental under 31 U.S.C. 1515, will be specifically identified on the apportionment request (S.F. 132).

To qualify as a deficiency apportionment, the request must be required by (1) laws enacted subsequent to the transmittal to Congress of the annual budget for the year, (2) emergencies involving human life, the protection of property, or the immediate welfare of individuals, or (3) specifically authorized by law.

The approval of a deficiency apportionment by OMB and its transmittal to Congress merely advises the Congress that funds appropriated to date are being obligated at a more rapid rate than previously anticipated. This notification does not guarantee that the Congress will approve any part of any associated supplemental requests and does not authorize the use of any amounts not yet provided.

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